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STATE OF NEW JERSEY

ANNUAL REPORT

OF THE

Division of Taxation

IN THE

Department of the Treasury

FOR THE FISCAL YEAR

1985

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Trenton, New Jersey 08646

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STATE OF NEW JERSEY

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DIVISION OF TAXATION
John R. Baldwin, *Director*

PROCESSING AND ADMINISTRATION
Samuel Temkin, *Assistant Director*

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SPECIAL PROCEDURES AND INVESTIGATIONS
Richard D. Gardiner, *Assistant Director*

LETTER OF TRANSMITTAL

To the Honorable Thomas H. Kean, Governor of the State of New Jersey, and the Legislature of the State of New Jersey.

The Annual Report of the Division of Taxation in the Department of the Treasury is herewith respectfully submitted, pursuant to the provisions of R.S. 54:1-13. It covers activities of the Division of Taxation during the State fiscal year ending June 30, 1985. The Report contains detailed description of Division organization and activities, all taxes administered by the Division and tables showing revenue collections, distribution of a variety of "shared" taxes, summaries of recent tax legislation and court decisions, County and State Abstracts of Ratables, and State School Aid Table of Equalized Valuations. In addition, the Report contains useful and valuable statistical tables showing state tax revenue growth, state and local taxes as a percent of personal income and other informative economic and tax information.

REVENUES

Tax collections for the fiscal year ending June 30, 1985 attained a new high of $7.2 billion, an increase of $608.8 million or 9.2% over tax collections of the previous year. The main ingredients of the increase were the Gross Income Tax and Sales Tax. Details of the Division's revenue collections are shown in Table 1. In addition to Gross Income Tax collections of $1.94 billion, they reflect Sales Tax of $2.26 billion, Corporation Tax of $980.3 million and Motor Fuels Tax of $296.2 million. It should be noted that the Local Property Tax levy totaled $5.5 billion.

NEW JERSEY, NEW YORK AGREE TO HISTORIC SALES TAX PACT

Acting at the direction of Governors Thomas H. Kean of New Jersey and Mario Cuomo of New York, the tax administrators of the two states on June 6, 1985, announced that they have worked out a plan to jointly collect and administer sales and use taxes across their states' borders.

When embodied in a formal agreement to be signed later, the plan would permit each state to collect the other state's use tax, and local taxes, on many goods purchased out-of-state.

The use tax is a substitute for the sales tax on property acquired out-of-state and shipped to the purchaser across the state line. In many cases, the purchaser's state may not legally require the out-of-state seller to collect the tax. The purchaser is liable to pay, but both state tax officials concede this rarely happens.

Major elements of the general principles agreement include:

- Businesses registered under the joint program will collect tax on items shipped to the other state if those items are taxable in both states. When a tax is imposed, it will be at the rate of the state and locality to which the goods are delivered.
- Businesses registered under the joint program will file returns only in the state in which they are located. Each state will then remit to the other the funds it has collected for its neighbor.
- Participation by a business in the joint program will be voluntary. A business choosing not to collect tax for the state into which it is shipping would be subject to each state's administrative and legal action.
- The two states will share all information on a comprehensive basis.
- Businesses registered under the joint program would be subject to a single audit by taxing authorities. (Businesses separately registered are now subject to audits by both states.)

STATE TAX POLICY COMMISSON FORMED

A Tax Study Commission, chaired by former State Treasurer Kenneth Biederman has been created in accordance with P.L. 1984, c. 213 (approved December 17, 1984.) The members of this Commission were appointed by the Governor, the President of the Senate and the Speaker of the General Assembly. The commission is undertaking a comprehensive examination of existing state fiscal policy, the present and future revenue requirements for providing essential services at all levels of government, the various established mandated state spending formulas and the role of the various levels of government in raising revenues and providing services.

The commission is to report its findings and recommendations to the Governor and the Legislature together with any legislative bills which it may desire to recommend for Legislative adoption.

This Commission has the potential for the beginning of significant changes in the structure of our government at every level.

INHERITANCE TAX PHASEOUT BEGINS UNDER NEW LAW

Inheritance tax on the transfer of property to a husband or wife of a decedent is eliminated retroactive to January 1, 1985, under P.L. 1985, c. 57 (approved February 17, 1985). The tax remains in effect on transfers to the husband or wife of a decedent through December 31, 1984.

On transfers of property to a father, mother, grandparent, child or children of a decedent, the inheritance tax will be imposed as follows:

- Through June 30, 1985, the tax on the amount inherited in excess of $15,000 remains in effect;
- Effective July 1, 1985, through June 30, 1986, no tax will have to be paid on the first $50,000 inherited;
- Effective July 1, 1986, through June 30, 1987, no tax will have to be paid on the first $150,000 inherited;
- Effective July 1, 1987, through June 30, 1988, no tax will have to be paid on the first $250,000 inherited;
- On and after July 1, 1988, the tax is eliminated.

The tax remains in effect without change through June 30, 1988, on transfers of property to a brother or sister of a decedent, wife or widow of a son of a decedent, or husband or widower of a daughter of a decedent. Effective July 1, 1988, no tax will be imposed on the first $15,000 inherited by these relatives.

This act also provides that the Director of the Division of Taxation shall prepare and transmit to the Governor on or before October 1, 1986, and on or before October 1 annually thereafter, a report concerning the taxation of property transfered under the Transfer Inheritance Tax (R.S. 59:34-1, et seq.). The report will be in such a manner as to facilitate an evaluation of the comparability of this State's inheritance tax structure to other selected states and shall include information that will enable an evaluation of the tax liability for gross and taxable estates. The report shall also include observations and recommendations concerning the taxation of property transfers under the Transfer Inheritance Tax.

The act is effective immediately and shall be applicable to transfers of property on and after January 1, 1985.

THREE NEW TAXES LEVIED ON SOLID WASTE DISPOSAL

On February 4, 1985, the Solid Waste Management Act was amended by P.L. 1985, c. 38, which provides for the imposition of three new taxes on the owners and operators of all New Jersey sanitary landfill facilities. The Solid Waste Services Tax, the Resource Recovery Investment Tax and the Solid Waste Importation Tax will all take effect on May 1, 1985. The three new taxes are in addition to the Solid Waste Recycling Tax and the Landfill Closure and Contingency Tax, both imposed since January 1, 1982, on all New Jersey sanitary landfills that accept solid waste for disposal.

Effective for the taxable month of May 1985 and each taxable month thereafter, all sanitary landfill taxes will be reportable on one

Consolidated Sanitary Landfill Tax Return (Form SLT-5).

The Solid Waste Services Tax is levied on the owners and operators of every sanitary landfill facility on all solid waste accepted for disposal at the initial rate of $0.50 per ton of solids and $0.002 per gallon of liquids.

The revenue collected from the Solid Waste Services Tax will be deposited in the Solid Waste Services Tax Fund to be administered by the New Jersey Department of Environmental Protection.

The Resource Recovery Investment Tax is levied on the owners and operators of every sanitary landfill facility on all solid waste accepted for disposal at the initial rate of $1.00 per ton of solids and $0.004 per gallon of liquids.

Revenues from the Resource Recovery Investment Tax are deposited in the Resource Recovery Investment Tax Fund, established in the New Jersey Department of Treasury and distributed to each county's District Resource Recovery Investment Tax Fund to be used solely for the purposes prescribed by law.

The Solid Waste Importation Tax is levied on the owners and operators of every sanitary landfill facility that accepts out-of-district solid waste for disposal. This tax is imposed at the initial rate of $1,000 per ton of solids and $0.004 per gallon of liquids.

Revenues generated by the Solid Waste Importation Tax are deposited in the Resource Recovery Investment Tax Fund.

OTHER SIGNIFICANT LEGISLATION

C. 261, P.L. 1985, approved July 31, 1985 amends the Cigarette Tax Act by providing that the tax rate for a package of 25 cigarettes is 2.5 times the rate for 10 cigarettes.

C. 142, P.L. 1985 allows net operating loss carryforwarding against the Corporation Business Tax for seven years following the net operating loss. It is effective for taxable years ending after June 30, 1984 and was approved on April 22, 1985.

C. 225, P.L. 1985, approved July 2, 1985 increases the Realty Transfer Fee for "consideration" greater than $150,000 and dedicates the proceeds to low and moderate income housing.

ACR-130, approved by the voters on November 6, 1984, creates the Transportation Trust Fund and dedicates 2.5¢ per gallon of taxed motor fuel to this fund, for the construction, reconstruction, repair and rehabilitation of the state's transportation system.

C. 200, P.L. 1985 (approved June 26, 1985) implements the provisions of another resolution approved by the voters on November 6, 1984 by allowing a person qualified for the senior citizen deduction and the veteran deduction to receive both.

C. 304, P.L. 1985 approved August 25, 1985 allows homeowners and renters to deduct property taxes paid from their New Jersey gross income for Gross Income Tax purposes. It also makes refundable the present $65 tenant credit. It is effective beginning the 1985 tax year.

AUDIT AND ENFORCEMENT RESULTS

Some tangible results of our audit and enforcement program follow:

Collections of overdue tax liabilities primarily involving criminal and civil proceedings increased $1.1 million: from $42.9 million in 1984 to $44.0 million in 1985.

Office Audit assessments totaled $53.3 million.

Field Audit assessments amounted to $49.4 million.

CONCLUSIONS

This has been another banner year for Division's collections which total $7.2 billion, an increase of over $600 million from the previous fiscal year. It is another sign of "good times" for the New Jersey economy.

The Division has continued its effort in efficient tax administration with the historic sales tax agreement to be signed by New York's Governor Cuomo and Governor Kean. This bi-state pact will assist the Division in preventing evasion of New Jersey Sales Tax on out-of-state sales. This agreement will bear fruit in future increases in sales tax revenue.

The members of the Tax Study Commission have been appointed and is ably chaired by former State Treasurer Kenneth Biederman. The Division is dedicated to maximum cooperation with the newly created commission and is ready to furnish pertinent tax information, both quantitative and qualitative. When required, Division's key personnel will be made available for testimony and assistance. It is anticipated that the Tax Study Commission will make substantial recommendations towards a resolution of state and local tax problems and burdens.

Finally, despite attrition of permanent personnel, our effectiveness continues at a high level. Incorporation of new data systems into the organization has resulted in a leaner but a more efficient operation. In this regard, we thank the dedicated taxation employee who has been able to acquire new skills and respond to the challenge of computer oriented work environment.

Respectfully submitted

John R. Baldwin
Director
Division of Taxation

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CHAPTER I

DIVISION ORGANIZATION

HISTORY

The Division of Taxation is headed by a Director appointed by the Governor with advice and consent of the Senate to serve until a successor shall be appointed and qualified.

Effective September 1970, the Division was reorganized along functional lines replacing an arrangement based upon ten bureaus, each responsible for a single tax or a group of taxes. Further refinements developed during 1977 when the Division was reorganized to distribute its activities among three assistant directors. These activities include: Audit, Processing/Administration and Special Procedures/Investigations. A description of these activities and fiscal year accomplishments are detailed in Chapter 2.

TAX ADMINISTRATION

Tax administration involves collection activities by State, county and municipality. As the State tax administrative agency, the Division exercises varying degrees of responsibility for taxes collected at all levels. These include:

Tax Collection: Administration of all taxes collected by the State for State and local purposes except boxing, T.V. and wrestling, parimutuel racing, motor vehicle licenses and fees, outdoor advertising and motor fuels use tax.

Services to Local Taxing Districts: Supervision of local assessment standards and procedures, administrative services to local districts and County Boards of Taxation, examination and approval of local tax maps, compliation and reporting of statistical data, preparation of equalization tables, and certification of assessors.

The Division also exercises certain police functions with regard to administration of fair trade practice requirements under the "Unfair Cigarette Sales Act" (C. 247, P.L. 1952) and "An Act To Regulate The Sale of Motor Fuels." (C. 258, P.L. 1952).

TAX COLLECTIONS

Collections by the Division during fiscal year ended June 30, 1985 totaled $7.2 billion or 95.6% of all major State Tax collections within and outside the Division. This represented an increase of $608.8 million, or 9.2% over fiscal 1984. The $7.2 billion collected included

$936.7 million for payment to local governments for their direct support. This 13.0% of Division collections represented $158.7 million of personal property replacement taxes (save-harmless), $1.6 million of financial business taxes, $14.5 million of (Corporation Business Tax) Banking Corporation Taxes, $685.0 million for Public Utility Franchise and Gross Receipts Taxes, $60.0 million for local assistance funding and $16.9 million in Insurance Franchise Taxes. Except for Revenue Sharing and Senior Citizen and Veteran Deductions ($115.0 million), amounts distributed to each county and municipality are shown in Appendix III.

SERVICES TO LOCAL TAXING DISTRICTS

The Division supervises and coordinates local property tax procedures in the 21 counties and 567 local taxing districts. Local Property Tax collections totaled $5.5 billion representing an increase of $342.5 million over the previous year. This compares with $7.2 billion in major State tax collections. State responsibility for tax collections was 56.7%.

The Division also administers the Homestead Rebate Tax Program and provides rebate checks (totaling $300.0 million in 1985) to eligible homeowners within each taxing district. It apportions $50 million of general revenue sharing to taxing districts together with reimbursement for veterans and senior citizen deductions ($65.0 million 1985).

STATUTORY RESPONSIBILITIES

Responsibilities of the Division arise under the following statutory provisions:

Tax	*N.J.S.A. Citation*
Alcoholic Beverage	54:41-1 et seq.
Alcoholic Beverage Wholesale Sales	54:32C-1 et seq.
Atlantic City Luxury	54:32B-24.1 et seq.
Business Personal Property	54:11A-1 et seq.
Cigarette	54:40A-1 et seq.
Corporation Business (Net Income and Net Worth)	54:10A-1 et seq.
C.B.T. Banking Corporation	54:10A-1 et seq.
C.B.T. Financial Corporation	54:10A-1 et seq.
Corporation Income	54:10E-1 et seq.
Emergency Transporation	54:8A-1 et seq.
Financial Business	54:10B-1 et seq.
Gross Income	54A:1-1 et seq.
Insurance Premiums	54:16-1 et seq. 54:16A-1 et seq. 54:18A-1 et seq. and 54:17-4 et seq.
Landfill Closure and Contingency	13:1E-100 et seq.
Local Property	54:4-1 et seq.
Motor Fuels	54:39-1 et seq.
Public Community Water System	58:12A-1 et seq.
Public Utility Tax:	
Public Utility Excise Taxes	54:30A-49 et seq.
Railroad Franchise	54:29A-1 et seq.
Railroad Property	54:29A-1 et seq.
Realty Transfer Fee	46:15-5 et seq.
Resource Recovery Investment	13:1E-1 et seq.
Sales and Use	54:32B-1 et seq.
Savings Institution	54:10D-1 et seq.
Solid Waste Service	13:1E-1 et seq.
Solid Waste Importation	13:1E-1 et seq.
Solid Waste Recycling	13:1E-92 et seq.
Spill Compensation	58:10-23.11 et seq.
Transfer Inheritance Tax:	
Transfer Inheritance	54:33-1 et seq.
Estate	54:38-1 et seq.

TABLE 1
MAJOR STATE TAX COLLECTION (NET) 1983-1985

TAX SOURCE	Collections (Fiscal Year)						Percent Changes	
	1985	% OF TOTAL	1984	% OF TOTAL	1983	% OF TOTAL	1984-1985	1983-1984
Collected by Division:								
Alcoholic Beverage	$ 58,409,918	0.8%	$ 59,326,995	0.9%	$ 59,716,182	1.0%	-1.5%	-0.7%
Business Personal Property	37,701,832	0.5	42,800,145	0.6	50,354,406	0.8	-11.9	-15.0
Cigarette	216,626,294	2.9	217,214,051	3.1	214,543,360	3.6	-0.3	1.2
Corporation Business	980,324,154	13.0	892,992,205	12.9	749,347,049	12.6	9.8	19.2
CBT Banks	58,590,766	0.8	50,762,189	0.7	43,244,265	0.7	15.4	17.4
CBT Financial Businesses	6,657,790	0.1	6,334,758	0.1	9,457,268	0.2	5.1	-33.0
Corporation Income	304,019	<0.1	88,665	<0.1	207,525	<0.1	242.9	-57.3
Emergency Transportation[1]	0	0.0	51,220,830	0.7	51,942,848	0.9	—	-1.4
Financial Business	27,849	<0.1	42,858	<0.1	56,058	<0.1	-35.0	-23.5
Gross Income	1,935,490,953	25.7	1,732,250,461	25.1	1,391,557,103	23.5	11.7	24.5
Insurance Premiums	101,829,493	1.4	112,147,228	1.6	103,217,147	1.7	-9.2	8.7
Landfill Closure and Contingency	5,302,274	0.1	5,823,620	0.1	5,696,437	<0.1	-9.0	2.2
Miscellaneous Revenues	276,162	<0.1	382,490	<0.1	576,731	<0.1	-27.8	-33.7
Motor Fuels	296,208,188	3.9	294,090,535	4.3	282,347,938	4.8	0.7	4.2
Public Community Water Systems	2,588,563	<0.1	—	—	—	—	—	—
Public Utility Excise (State Use)	122,951,074	1.6	106,583,560	1.5	104,879,035	1.8	15.4	1.6
Public Utility Excise (Mun. Use)	811,686,197	10.8	765,116,146	11.1	723,937,320	12.2	6.1	5.7
Railroad Franchise	29,854	<0.1	2,663,562	<0.1	70,331	<0.1	-98.9	—
Railroad Property	42,420	<0.1	42,420	<0.1	84,098	<0.1	0.0	-49.6
Resource Recovery Investment	888,628	<0.1	—	—	—	—	—	—
Sales and Use	2,260,827,342	30.0	1,974,445,427	28.6	1,582,348,981	26.7	14.5	24.8
Alcoholic Beverage Wholesale	81,018,889	1.1	79,613,739	1.2	77,935,145	1.3	1.8	2.2
Atlantic City Luxury (Mun. Use)	13,779,850	0.2	13,185,366	0.2	11,282,819	0.2	4.5	16.9
Savings Institution	4,484,525	0.1	3,567,268	0.1	376	<0.1	25.7	—
Solid Waste Importation	364,813	<0.1	—	—	—	—	—	—
Solid Waste Recycling	4,236,469	0.1	4,645,319	0.1	4,463,745	<0.1	-8.8	4.1
Solid Waste Services	444,320	<0.1	—	—	—	—	—	—
Spill Compensation	9,768,637	0.1	9,817,014	0.1	10,510,454	0.2	-0.5	-6.6
Transfer Inheritance and Estate	194,424,660	2.6	171,362,876	2.5	148,245,337	2.5	13.5	15.6
Total Collected by Division[2]	$7,205,285,933	95.6	$6,596,519,727	95.6	$5,626,021,958	94.9	9.2	17.3

CHAPTER II
ACTIVITIES OF THE DIVISION

The Division is organized into three major activities, namely; Audit, Processing/Administration and Special Procedures/Investigations.

AUDIT

Audit Activity involves office and field audits together with back up services and facilities for review and conference audit results. Research and Statistics, Transfer Inheritance, Public Utility and Miscellaneous Tax Branch are also included under this Activity.

Field Audit Assessments

Additional taxes assessed as a result of field audits amounted to $49.4 million during fiscal 1985.

Out-of-State audit program assessments totaled $8.1 million.

Office Audit Assessments

A variety of audits completed by eight audit groups, seven in Trenton and one in Newark resulted in $53.3 million in additional taxes assessed during fiscal 1985.

Hearings and Conferences

During fiscal 1985, 1,029 hearings were held involving assessments of $43.6 million. In these cases, collections of $26.0 million were effected and downward revisions in liability of $17.6 million were determined justified on the basis of fact and law.

Audit Review

All field audits as well as all other field assignments such as bulk sales, certificate of debt, and internal revenue adjustments are subject to review by a central audit review unit.

During fiscal 1985, this unit processed 2,328 field audit files and levied 2,494 deficiency assessments totaling $68.4 million in taxes, penalties and interest.

Audit Adjustments

Approximately 2.1 million claims resulting in $281.9 million in refunds were processed during the year.

The total amount of tax collections from billings sent to delinquent taxpayers amounted to $24.6 million.

Selection and Service

This Branch establishes criteria for the selection of audits, services audit assignments, conducts subjectivity matters and operates a Word Processing Center. During fiscal 1985, audit selection activity produced $8.0 million in tax revenues.

Audit Selection

Audit Selection is responsible for assignment of all audits, both field and office, encompassing all taxes administered by the Division. It also administers the Sales Tax Direct Payment Permits Program and statistical analysis of completed assignments.

During 1985, of 6,301 audits completed by field and office audit groups, 3,640 resulted in assessments of additional tax due in the amount of $40.0 million.

Audit Service

Audit Service controls all audits from date of assignment to date of completion and supplies all necessary support information.

During fiscal 1985, it handled 15,776 files, posted 1,567 assessments and processed 1,896 checks.

Word Processing

Word Processing performs such functions as typing records and processing information and data as a result of the workload provided by the operations of the selection branch and other activities within the Division.

During fiscal 1985, this operation processed over 434,000 items.

Subjectivity

This section is responsible for the discovery of businesses acquiring a taxable status in this State but failing to file returns. It also administers the Corporation Income Tax and the Notice of Business Activities Reporting Act.

During fiscal 1985, Subjectivity produced $7.3 million in tax revenues and added 1,200 new taxpayers to the files.

RESEARCH AND STATISTICS

The Division engages in continuous study of tax programs and their results. In addition to current analysis, this requires constant monitoring of data originating within the Division and in all kinds of governmental units as a basis for review and appraisal of such programs. Anticipation of future development and administrative requirements is necessary to facilitate smooth adjustment to changing circumstance.

Tax Studies

The Division completed work on several comparative tax studies this year. A Division analysis of all states' corporate tax laws in easily understandable terms is being adapted by the state Department of Commerce for use in attracting business to New Jersey. Other studies include: analysis of impact of individual and corporate tax laws for New Jersey and surrounding states, specific comparisons of individual tax laws between New Jersey and New York and between New Jersey and Pennsylvania for use by the Division of Economic Research in the Department of Commerce and Economic Development, studies of the impact of Governor Kean's proposed rebate program, various legislative proposals to reform taxes, and in-house studies on options to increase or reduce revenues. These appeared in addition to the Division's annual publications.

Publications

The following publications are available annually:
Average Assessment/Sales Ratios by Taxing District-By Property Class
Average Real Estate Tax Bill by Taxing District-By Property Class
Coefficient of Deviation-Measures of Property Assessment Uniformity by Taxing District
Owner Occupied Housing Statistics from Homestead Rebate and Income Tax Data Match
Statistics of Income.

Revenue Estimating and Economic Forecasting

Budget preparation for each fiscal year requires projects of revenues for a year beginning ten months after the first estimates made in September and extending to 21 months thereafter together with attendant projections of general economic conditions. Periodic conferences are held with the Division of Budget and Accounting to maintain timeliness.

TRANSFER INHERITANCE TAX

A new form is available making it easier for surviving spouses to obtain the release of bank accounts, stocks and bonds held with or by a spouse who died on or after January 1, 1985.

Surviving spouses merely have to sign the Form L-7, also known as a "spousal waiver" form to obtain release of funds held jointly with rights of survivorship. Signing the form at a bank or for a stock transfer agent would waive the freeze the state places on the assets of the decedent immediately after his or her death.

Until now, surviving spouses were required to file an inheritance tax return and obtain a waiver of the freeze from the Division before they could obtain the assets of their decedent spouse.

PUBLIC UTILITY TAX

Adoption of a public utility excise tax for State use (C. 41 and C. 42, P.L. 1963) had the effect of bringing a function of tax administration and collection to an activity which was traditionally involved only in valuation and apportionment functions. Addition of the Excise Tax involved an additional computation and assessment of taxes paid directly to the State for State Use.

Public Utility Franchise Taxes and Gross Receipts Taxes are now collected by the State for distribution to municipalities. (P.L. 1980, Chapters 10, 11, & 12).

MISCELLANEOUS TAX BRANCH

This Branch is responsible for auditing and enforcement in regard to the administration of the Cigarette, Motor Fuels, Alcoholic Beverage and Public Utility Taxes.

Total assessments of $27.1 million were made during fiscal year 1985.

As part of the consolidation of organizational functions, a reduction in the number of motor fuel distributors' licenses have been effected. The reduction in licenses will improve the effectiveness of the compliance program.

As part of the new compliance program, the audit/investigation functions have been combined to effect a more comprehensive approach to the program of tax evasion. As part of the interstate compliance program, the Branch has been actively involved in a multistate approach to the tax evasion problem.

TABLE 2
PUBLIC UTILITIES GROSS RECEIPTS AND FRANCHISE TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES (CALENDAR YEAR)

		Franchise Tax		Gross Receipts Tax	
Number of Companies	Classification	Gross Receipts Taxable	Taxes	Gross Receipts	Taxes
3	Electric	$1,187,543,359	$ 60,999,533	$1,846,638,041	$141,727,894
3	Gas	663,320,843	33,711,681	707,452,942	54,110,801
2	Electric & Gas	3,399,923,562	171,440,220	4,224,780,669	327,959,535
67	Water	219,666,894	10,879,780	231,477,177	17,271,792
17	Sewer	7,993,250	393,609	9,652,052	713,453
9	Telephone & Telegraph	968,073,421	48,313,152	—	—
101		$6,446,521,329	$325,737,975	$7,020,000,881	$541,783,475
1	Municipal Electric	9,719,650	539,809	9,831,370	815,801
102	Net Tax Apportioned[1]	$6,456,240,979	$326,277,784	$7,029,832,251	$542,599,276
	Administrative Cost		+88,345		+145,486
	Total		$326,366,129		$542,744,762

[1] includes adjustments for credits and advance payments made under c. 35 & c. 36, P.L. 1979

PROCESSING/ADMINISTRATION

Processing and Administration Activity is responsible for processing tax returns and forms, deposit of receipts, & all administrative functions. Local Property Tax Branch is also included under this activity.

ADMINISTRATION

This Activity is divided into three sections; namely: Management Services, Manpower Resources & Development & Systems & Methods.

MANAGEMENT SERVICES

Property and Records

This section is responsible for the safe and efficient operation of all property occupied by the Division. This includes floor space on six of the ten floors of the Taxation Building, the entire Mill Hill Processing Center and Annex, two warehouse facilities in the City of Trenton, and nine field offices located in Northfield, Cherry Hill, Fair Lawn, Newark, Randolph, Sea Girt, Somerville, Vineland and Hamilton Township in the Trenton area.

The section also operates the Division's records management program. This involves the inventory and storage of literally millions of filed tax returns in such a manner to ensure their retrieval as needed or destruction in accordance with official criteria.

Budget and Fiscal

Budget activities include planning, preparation, and execution of four separate budgets on an annual basis. Individual budgets include: Processing/Administration, Special Procedures/Investigations, Tax Audit Services, and the Property Tax Relief Fund.

The Budget and Fiscal Section is responsible for all purchasing and vendor accounts payable for the Division as required, and the processing of overtime incentive payrolls, vendor invoices, travel expense invoices and all procurement documents.

In addition, this Section acts as liaison between the Division of Taxation and the Division of Administration and the General Services Administration (GSA) with respect to budgetary and fiscal activities.

Set-Off Individual Liability (SOIL)

The SOIL PROGRAM was implemented during fiscal 1982. The purpose of this system is to provide State Agencies with another avenue of collecting debts owed by individuals by "setting-off" those debts against Gross Income Tax returns and/or Homestead Rebates which might otherwise be payable to those individuals.

During the calendar year 1984 cycle, twenty-four (24) State Agencies submitted approximately 265,000 debtor names. Over 74,000 of these people filed requests for Gross Income Tax refund and/or Homestead Rebates which were intercepted and sent to the appropriate agency. The affected refunds and rebates totalled $7.5 million.

For the calendar year 1985 cycle, agencies have submitted approximately 253,000 debtor names to the SOIL PROGRAM. Based on early projections, the Program is expected to generate at least $8 million in collections this year.

Since the inception of the SOIL Program in 1982, a total of $21.3 million has been set-off to participating agencies.

Mail Services

Mail Services is responsible for proper handling of a large volume of forms, documents, etc., for the entire Division. It also performs mail service for several other state agencies. During 1985, Mail Services processed over 13 million pieces of outgoing mail and over 10 million pieces of incoming mail.

MANPOWER RESOURCES & DEVELOPMENT

Personnel

Under the operating jurisdiction of the Treasury Administration Division and the New Jersey Department of Civil Service. Manpower Resources and Development Branch has as its major function the supervision of a complete program of management services for Taxation employees. These activities include recruitment, compensation, selection, promotions, transfers, leaves of absence and retirements. Significant work is regularly performed in the technical area of position classification, job evaluations and benefits administration and employee relations and grievance appeals.

In-Service Training

Another major function of the Manpower Resources and Development Branch is the design and implementation of all Division Training and Development activities. Training efforts and allocated funds for training have increased substantially in 1985. With the implementation of TULIPS, approximately 750 employees received in-service training in the system within the work place. On going training and development efforts are intensive and designed to meet a wide variety of needs. Programs have been developed on topics as diverse as career upward mobility and awareness seminars; in-service training for the Audit Activity; Orientation programs for newly hired Investigations staff; customized computer literacy instructions for middle and upper level management personnel; and many other areas where professional growth

Collected Outside Division:								
Boxing-Wrestling-TV	$ 304,412	<0.1	$ 393,489	<0.1	$ 447,165	<0.1	-22.6	-12.0
Motor Fuels Use	7,189,578	0.1	7,069,503	0.1	6,633,260	0.1	1.7	6.6
Motor Vehicle Fees	317,866,822	4.2	288,767,584	4.2	280,347,764	4.7	10.1	3.0
Outdoor Advertising	240,312	<0.1	227,640	<0.1	233,087	<0.1	5.6	-2.3
Pari Mutuel	6,944,530	0.1	9,704,882	0.1	11,750,423	0.2	-28.4	-17.4
Total Collected Outside Division	$ 332,545,654	4.4	$ 306,163,098	4.4	$ 299,411,699	5.1	8.6	2.3
Total Major State Tax Collections[3]	$7,537,831,587	100.0	$6,902,682,825	100.0	$5,925,433,657	100.0	9.2	16.5

(1) Tax no longer collected effective January 1, 1984.
(2) Excludes State Realty Transfer Fee Tax collected by counties and remitted to state.
(3) Excludes casino gambling taxes and lottery profits.

needs are recognized. The Division is in the initial planning stages of a remedial skills training program for the disadvantaged segment of the workforce who are in need of basic literacy skills. Taxation's goal will be to provide skills training in the basic competency areas so that these employees can learn to perform better on the job and become aware of opportunities for career advancement.

SYSTEMS & METHODS

Systems and Methods acts as liaison between the Office of Telecommunications and Information Systems (OTIS), other state and federal agencies, and the end users of data processing resources within Taxation, aids in the automated and manual systems design required by new legislation and recommends and evaluates new technological concepts for the Division. Systems and Methods has the general responsibility for the design and specification of all New Jersey tax forms, site inspection of prospective vendors and overall form quality assurance.

In addition the branch supplies technical support, evaluates suggestion awards, performs special project work and maintains numerous management information reports.

Within the Division of Taxation requests for data processing services are prioritized by either the Systems Review Board or the Small Projects Priority Committee. Before this prioritization the Systems and Methods branch reviews requests for technical soundness and overall Division desirability. During 1985, a total of 104 such requests were evaluated.

Systems and Methods participated in the change and the design of many systems during the year due to a quantity of legislative issues and law changes. Included in this group are the Corporation Tax, Urban Enterprise Zone, Inheritance Tax, Solid Waste Services, Resource Recovery Investment and the Solid Waste Importation Tax systems.

Continuous effort is expended to refine and improve existing systems. For example, during the year the Corporation Tax System was modified to allow computerized addition of new corporations which previously required manual updating.

Numerous hardware and software evaluations were conducted during the year including data entry systems and software, word processing equipment, and a wide range of microcomputers, peripherals and software. Systems and Methods is taking the lead within Taxation in the field of microcomputer utilization.

Systems and Methods participated in several large projects during the year. Substantial effort was devoted to the Work Flow Analysis project which reviewed and revised work procedures to maximize compatibility with TULIPS (Taxation Unremitted Liability Inventory Plotting System).

A Local Property Tax Sales Ratio project was begun during the year which will automate the year end processing.

A substantial effort on the part of Systems and Methods was expended in the continued development of the TULIPS system. Primary participation was supplied through the Steering Committee, a policy making group, the Interface Committee, a group charged with the responsibility of smoothly blending TULIPS with existing tax systems, and the Quality Assurance Committee, a group used to review system test data. In addition to these, Systems and Methods supplied assistance in the selection of equipment and the preparation of training materials. Responsibility for the TULIPS Help Desk, a service offered to assist users, was also transferred to Systems and Methods during the year.

TULIPS

The Taxation Unremitted Liability Inventory Plotting System (TULIPS) became an operational system for Division personnel during the second half of the 1985 fiscal year. This on-line system provides many automated tools for the Division's employees responsible for collecting unpaid or unreported taxes that are identified through regular operating procedures or through audit of a taxpayer's records.

TULIPS is a comprehensive on-line integrated system for recording, tracking and controlling cases involving unremitted liabilities from the time the delinquency or deficiency is identified until full payment is received for all tax, penalty and interest due. The system interfaces with the computerized tax administration systems for the major business taxes to assure that the necessary enforcement steps are taken on every delinquency and deficiency identified.

The system also provides automated case assistance features to the Division's management and staff. These features include the following:

1. A notification subsystem that produces letters to taxpayers following an on-line request.
2. The ability to request files or returns through an on-line research subsystem.

3. Numerous management reports covering collections, case activity, and individual production records.
4. Workloads that are prioritized based upon a potential revenue estimate.

PROCESSING

This activity is responsible for centralized Division services including tax returns and checks, requests for forms, legal questions, general correspondence regarding taxpayer accounts, application for licenses, Homestead Rebate applications, license fees, and others.

Except for Transfer Inheritance and Local Property and Public Utility Taxes, this Branch processes all tax returns. It also acts as liaison with the Bureau of Data Processing in the control of taxpayer identification, registration, billings, and adjustments to taxpayer accounts.

Returns Files Section

The Returns Files Section is presently maintaining files for six different taxes: Gross Income, Sales, Corporation Business, Emergency Transportation, Business Personal Property and Beverage.

During the 1985 fiscal year, over 8.0 million returns were added to the files. More than 621,000 requests for files and returns were completed.

Returns Processing Section

Returns Processing's functions include the extracting, screening, coding, and numbering of tax returns as well as the distribution of miscellaneous mail to appropriate sections within the Division. Over 9.1 million pieces of mail were received during 1985.

More than 95% of all checks received were deposited in the bank on the day received.

A comparison of mail receipts for the last two fiscal years follows:

	1984	1985
Atlantic City Luxury	2,185	1,950
Alcoholic Beverage	6,318	7,172
Business Personal Property	80,772	69,944
Cigarette	30,937	31,700
Corporation Business	400,718	379,324
Emergency Transportation	183,857	40,400
Gross Income:		
Employee-1040 Estimated	833,481	924,641
Employee-1040	3,342,915	3,371,372
Employer-Withholdings	1,149,771	1,211,616
Homestead Rebate Applications	1,493,826	1,384,219
Employer Reconciliations	157,820	169,108
Miscellaneous Mail	102,600	434,732
Motor Fuels	30,661	32,473
Sales and Use	1,068,578	1,134,816
Totals	8,884,439	9,193,467

In addition over 8.2 million returns were processed. A comparison of returns processed for the major taxes are listed below:

	Income Year	
	1983	1984
Business Personal Property	87,675	74,446
Corporation	396,729	447,110
Emergency Transportation	153,879	11,035
Gross Income:		
Employee-1040 Estimated	888,227	980,332
Employee-1040	3,525,464	3,842,523
Employer-Withholdings	1,329,656	1,356,240
Employer-Reconciliations	182,499	192,917
Sales and Use	1,205,601	1,302,248
Totals	7,769,730	8,206,851

Revenue Accounting Section

The Revenue Accounting Section is responsible for the accounting records for all the tax revenues received by the Division of Taxation.

Checks are deposited daily and transmittals of income are forwarded to the Division of Budget and Accounting via the on-line computer for the Agency Accounting System.

Daily, weekly, monthly, fiscal year and special revenue and statistical reports are prepared by this section for the taxes processed at the Mill Hill Processing Center. This section also monitors the setting of Cigarette Tax meters at Division of Taxation district offices and authorized meter setting banks at various locations. Cigarette Tax stamps (decals) are also sold from this office.

The division revenue accounts are reconciled to the Department of Treasury Financial Information System on a monthly basis.

Data Input and Control Section

This section is responsible for controlling all computer input and output data generated by processing of tax forms and related documents. It contains two units:

1. Data Capture Unit—Handling input required to service all computer programs including cash verification, tax return editing and billing, delinquencies, field investigation assignments, audit selection, identification, microfilm and the Cash Receipts Accounting System which involves the input of checks and cash receipts.

2. Data Input and Output Control Unit—Control of source documents and input and output involves maintenance of control ledger delivery of hard copy reports and microfilm, and liaison with Accounting Section and Bureau of Data Processing. With more than 300 separate computer programs and their applications, volume runs into the millions of entries.

Data Perfection Section

The primary function of this section is to analyze, interpret and correct computer rejections and the preparation of data input for corrective action.

During fiscal 1985, this section handled 581,541 edit errors.

Deposit Preparation Section

This section prepares all checks and cash receipts for bank deposit representing payments for tax returns, billings, licenses, etc. It also maintains liaison with Depository Banks, and Division of Budget and Accounting. During fiscal 1985, approximately 4.9 million checks and cash transactions were deposited.

Central Identification Section

Central Identification maintains the Unified Taxpayer File containing appropriate information regarding taxpayer accounts. It consists of six units as follows:

1. *Changes*—Completed over 174,000 changes to the master file.

2. *New Registration*—Coded and examined 53,694 applications and processed 6,000 "New Corporation Control Forms" and 10,854 "Changes to Corporation Identification."

3. *Correspondence*—Typed and mailed more than 238,000 pieces of correspondence and tax returns.

4. *Edit*—Produced more than 187,000 corrections to Taxpayer Identification and Cash Records.

5. *Data Input*—Entered over 341,000 changes and added over 59,000 new accounts to the Unified Taxpayer File. All additions and changes are immediately available to all users of the system throughout the Division.

6. *Licenses and Registrations*—Issued 58,052 licenses for Cigarette, Motor Fuels and Alcoholic Beverage Taxes.

Type of License and Registration Issued	Number Issued 1985	1984
Cigarette Tax:		
Distributors	123	123
Wholesalers	304	311
Over-the-Counter	18,109	18,359
Vending Machines	25,354	25,800
Miscellaneous	299	297
Motor Fuels Tax:		
Retail Licenses	5,828	5,837
Wholesale Licenses	481	573
Transport Licenses	7,554	3,691
Alcoholic Beverage Tax:		
Transfers	598	602
Totals	58,052	57,396

LOCAL PROPERTY TAX

Local Property Taxes produced 43.3% of New Jersey State and Local Taxes collected during fiscal 1985. Continuing progress is evidenced by recent development of statewide standards for County Tax Board rules and regulations. Chapter 499, P.L. 1979 established the office of County Tax Administrator and otherwise provided for the strengthening of the state and professionalization of county board of taxation.

Principal activities include: implementation of standards dealing with County Tax Board rules and regulations, revaluation contracts, certification of assessors, and tax maps; preparation of annual Table of Equalized Valuations and tax abatement statistics; assistance to local property tax administrators; administration of farmland assessments, realty transfer tax, homestead rebates; apportionment to local taxing districts of revenue sharing, personal property replacement, and in lieu payments of state owned property; and services to other departments and individuals.

TABLE 3
NET LOCAL PROPERTY TAX GROWTH BY YEARS

Year	*Total (millions)*	*Percent Change*	*Year*	*Total (millions)*	*Percent Change*
1976	$3,295.1	10.9	1981	$4,134.8	10.5
1977	3,205.2	-2.7	1982	4,495.4	8.7
1978	3,275.3	2.2	1983	4,848.7	7.9
1979	3,441.6	5.1	1984	5,175.0	6.7
1980	3,743.5	8.8	1985	5,517.5	6.6

Revaluation and Reassessment

Revaluation and reassessment programs are of primary importance in attaining uniform local property tax assessments and are given continual attention. Between 1951 and 1985, 560 local taxing districts undertook 1,506 such programs by professional revaluation firms. In 1985, 42 taxing districts implemented a revaluation.

Chapter 424, P.L. 1971 requires the Division to establish standards to be used in valuation and revaluation for assessment purposes, and to prescribe minimum qualifications for firms and individuals engaged in such activity. The Director must approve any contract for this purpose and must determine that the contractor meets prescribed qualifications. During fiscal 1985, 39 contracts and/or specifications were approved.

Certification of Assessors

Chapter 44, P.L. 1967 requires each taxing district to be served by a certified assessor, and as many Deputy Tax Assessors as a municipality determines to be necessary. During fiscal year 1985, the

Division held two Assessor Certification Examinations. A total of 85 candidates completed this examination in fiscal year 1985.

Of the 1,513 persons who have been issued a tax assessor certificate since inception of the program, 400 are presently in office, 83 are Deputies, 472 are no longer in office, 52 are on an assessor's staff, 386 have no connection with an assessor's office, 115 are deceased, 3 have had their tax assessor certificates removed, and 13 are out of state residents.

Of the 567 municipalities in New Jersey, 540 have a ceritified Tax Assessor, 3 have a non-certified tax assessor, 16 have assessors who hold office by statutory provisions allowing anyone who has held office as assessor on a continuous basis since July 1, 1967 to continue in office. 107 certified Tax Assessors and Deputies serve more than one taxing district. Eight municipalities have vacancies.

102 Positions of Deputy Tax Assessor have been authorized of which 83 are filled by persons holding a tax assessor certificate. Eight Deputy Tax Assessors are not certified and 11 fall under the same statutory provisions mentioned above.

Tax Maps

New Jersey law (Chapter 18, P.L. 1918 and Chapter 167, P.L. 1939) provides for the preparation of "maps for purposes of taxation in all taxing districts," except townships having populations under 2,500. The Director is responsible for approval of such maps and may direct a municipality in its preparation (N.J.S.A. 40:146-29).

Chapter 424, P.L. 1971, requires inspection of an up-to-date tax map prior to approval of any revaluation contract. Since 1972, 135 taxing districts have developed completely revised tax maps and 418 have existing maps judged current and usable.

Tax maps have never been approved in 18 taxing districts, including those that are not required to have a map, 340 districts have approved tax maps more than twenty years old, and the remaining 209 have maps approved between 1965-1985. Some of those not approved recently are maintained on the basis of current specifications.

County Tax Board Rules and Regulations

Subsequent to adoption of uniform rules and regulations governing County Boards of Taxation (C. 119, P.L. 1973), the Director, in cooperation with members of the County Boards, maintains constant review to keep them current with changes in law and practice. Chapter 499, P.L. 1979 establishes the office of County Tax Administrator.

Equalization Table

Each year the Division publishes a Table of Equalized Valuations showing the average ratio of assessed value to true value of real estate in each of the 567 local taxing districts. This table is certified to the State Commissioner of Education pursuant to Chapter 86, Laws of 1954 (N.J.S.A. 54:1-35.1) for use in calculating and distributing State school aid. Equalized valuations are also the basis for apportioning county taxes among local taxing districts and for apportioning the tax cost for a large number of regional school districts among component taxing districts. Equalized valuations are also the basis for measuring debt limits for local governmental units.

The ratio of assessed valuation to sales price is calculated for each usable sale and all are classified into four groups (vacant land, residential, farm, other[1]). An overall district average weighted ratio is calculated for all classes as a weighted average of separate ratios calculated for each class. This district weighted ratio is applied against assessed value of the district to determine aggregate "true value."

"True value" is averaged with true value for the preceding year after adjustment for "added and omitted assessments." This averaging has the two-way advantage of avoiding abrupt changes in ratio from year to year and avoiding undue influence of inadequate samples of sales of a single year.

The average ratio of assessed value to true value of all real estate in 1985 was 68.6%.

The table of Equalized Valuations promulgated October 1, 1985 shows that the aggregate assessed valuation of the real property in the State totaled $164.2 billion and the aggregate true value totaled $239.3 billion. Total equalized valuation increased from $213.9 billion in 1984 to $241.6 billion in 1985, an increase of $27.7 billion, or 12.9%.

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[1] Other properties are subclassified into commercial, industrial and apartments for statistical purposes.

Farmland Assessment

The "Farmland Assessment Act of 1964" (C. 48, P.L. 1964) provides for preferential assessment of land—"actively devoted to agricultural or horticultural use," at its value for such rather than market value. Unit values for various types of farmland are jointly determined with the Department of Agricultural Economics and Marketing, Rutgers University.

In 1985 there were 38,925 "line items" of qualified farm assessments comprising 1,266,165 acres or 26.35% of total State area. Although large in area, these farmland assessments represent .20% of the entire property tax base.

Water Pollution and Air Pollution Tax Exemption

N.J.S.A. 54:4-3.56 et seq. and N.J.S.A. 13:1D-7 provide for exempt status of certain air and water pollution control equipment, facilities and devices upon certification by the State Commissioner of Environmental Protection. Ratables exempted under these laws total $41,809,651.

Solar Energy Exemption

Chapter 256, P.L. 1977 provides for the exemption of certified solar heating and cooling systems from real property taxation. The local construction code official is responsible for the certification of such systems when found to be designed primarily as solar heating and cooling systems.

Under the Act, the exemption amount is defined as the difference in the assessed value of the property with and without the certified solar system. Ratables exempted under this law totaled $1,913,340.

Business Personal Property

Effective in 1968, all business personal property except that of telephone, telegraph, and messenger system companies was removed from local tax rolls (C. 136, P.L. 1966). A personal property tax replacement program was designed to distribute State collected revenue to municipalities. A "save-harmless" measure assured municipalities of no less than the greater of their business personal property taxes in 1964, 1965, 1966 or 1967 (C. 135, P.L. 1966). Any excess revenues obtained from four replacement tax sources over the "save-harmless" requirement is distributed to all municipalities pursuant to a formula (N.J.S.A. 54:11D-4). The "save-harmless" amount of $106,835,188 was exceeded in 1975-1976 by $51,868,646.

Repeal of most replacement taxes was accompanied by legislation providing annual appropriation of not less than $158,703,834, the amount certified on October 15, 1976 (C. 3, P.L. 1977). C. 4, P.L. 1977 provided for the repeal of the business personal property tax on all business machinery and equipment acquired on or after January 1, 1977.

"In Lieu" of Tax Payments

Chapter 272, Laws of 1977 provides for payments to municipalities for local services "in lieu" of taxes on certain State-owned property.

The law provides that eligible State-owned property shall not include property used or held for future use for highway, bridge or tunnel purposes nor shall it include property which is qualified under another State law for any other payment "in lieu" of taxes.

Exempt Property Lists

Legislative provision for payment in lieu of tax revenues to taxing districts for services rendered to state owned exempt properties placed added emphasis on continuing efforts to attain realistic assessment for all exempt properties. Annual lists of exempt property valuations are compiled.

Assistance to County Boards of Taxation

Close contact with the 21 County Boards of Taxation is maintained by correspondence, telephone, and by visits to the field staff. During the year 11,072 calls were made by the staff for this purpose. Division staff meets monthly with the Executive Committee of the New Jersey Association of County Tax Board Commissioners and County Tax Administrators to discuss problems and plans of the County Boards and assessors. It is through such close cooperation that uniform implementation of new or amended legislation and procedures is developed and maintained.

TABLE 4
1985 SUMMARY OF FARM ASSESSMENT[1]
REGULAR FARM (3a) QUALIFIED FARM (3b)

	3a (Regular Farm)		3b (Qualified Farm)				Total Farm		% Distribution	
	No. of Line Items	Assessed Value	No. of Line Items[2]	Total 3b Acreage	3b Acres as % of County Area	Assessed Value	No. of Line Items 3a & 3b	Assessed Value	Farm Assessed 3a	Value 3b
Atlantic	1,152	$ 32,299,524	1,386	47,188.68	13.04%	$ 9,169,812	2,538	$ 41,469,336	.36	.10
Bergen	118	15,787,600	186	3,009.43	2.00	1,400,620	304	17,188,220	.07	.01
Burlington	1,733	114,585,295	3,817	157,225.66	29.98	39,576,415	5,550	154,161,710	1.65	.57
Camden	415	13,945,830	881	15,541.77	10.93	7,633,035	1,296	21,578,415	.23	.13
Cape May	321	16,848,330	545	13,568,04	7.99	3,955,160	866	20,803,490	.26	.06
Cumberland	1,871	58,042,600	2,745	86,565.51	26.92	20,760,765	4,616	78,803,365	3.80	1.36
Essex	18	10,900,700	37	423.66	.52	242,300	55	11,143,000	.11	.00
Gloucester	1,812	87,591,900	3,483	86,799.01	41.27	37,716,700	5,295	125,308,600	2.28	.98
Hudson	0	—	0	—	—	—	0	—	—	—
Hunderdon	3,096	355,535,550	5,338	181,947.21	65.06	37,445,597	8,434	392,981,147	11.39	1.20
Mercer	806	84,935,020	1,736	55,044.74	38.06	18,059,850	2,542	102,994,870	1.82	.39
Middlesex	687	58,215,600	1,408	42,492.09	21.50	21,628,000	2,095	79,843,600	.40	.15
Monmouth	2,162	197,369,300	3,072	86,439.37	28.31	34,713,993	5,234	232,083,293	1.34	.24
Morris	603	76,285,550	1,328	36,388.35	11.90	11,189,526	1,931	87,475.076	.55	.08
Ocean	436	29,235,960	514	12,838.35	3.13	3,242,090	950	32,478,050	.26	.03
Passaic	54	2,681,100	158	8,294.74	6.74	2,094,500	212	4,775,600	.05	.04
Salem	1,763	66,614,900	3,704	123,636.39	56.32	27,648,340	5,467	94,263,240	8.08	3.35
Somerset	957	117,832,000	1,902	68,781.77	35.23	16,163,428	2,859	133,995,428	1.76	.24
Sussex	1,640	119,886,160	3,546	128,063.64	38.02	20,290,626	5,186	140,176,786	4.15	.70
Union	15	3,116,000	37	392.55	.59	368,600	52	3,484,600	.03	.00
Warren	1,388	86,566,686	3,102	111,523.82	48.14	21,441,399	4,490	108,008,085	5.15	1.27
Total	21,047	$1,548,275,155	38,925	1,266,164.77	26.35%	$334,740,756	59,972	$1,883,015,911	.94	.20

NOTES:

1. Regular farms (land and improvements) are valued by the same standard as other taxable property. Qualified farms (land only) are assessed on basis of agricultural use only upon application of owner.
2. Number of line items cannot be interpreted as the number of farms, some farms encompass more than one line item.

Assistance to Local Assessors

Division field staff maintain regular contact with local assessors to provide direct assistance in solving day-to-day administrative problems. Specialized assistance is provided in the case of property exemptions, deductions, Homestead Rebate problems and introductory training for new assessors.

During the year the field staff was responsible for overseeing the processing of 227,093 SR-1A's of which 98,292 were determined to be usable for development of the Director's Ratio. In the process of assisting assessors in carrying out the duties of the office. 18,119 calls were made and 37 new assessors provided introductory training by field staff personnel. There were 24,404 SR-1A's referred to the field in order to determine the usable/nonusable status for sales ratio purposes.

Assessor Training

Since 1954 the Division has co-sponsored annual in-servce training courses for assessors conducted by the Bureau of Government Research at Rutgers, The State University, at strategic locations throughout the State. The Division supplies some of the instructors for courses, is represented on the planning committee and participates in the annual Rutgers Conference for Assessing Officers, The New Jersey Real Property Appraisal Manual, The Handbook for New Jersey Assessors and the Assessors Law Manual are the primary textbooks used in all in-service training courses.

Real Estate Appraisals

An Appraisal unit is maintained for assistance to assessors in appraisals of special purpose or other properties of unusual character. During fiscal 1985, assistance was given in 66 municipalities on 196 separate properties having an appraised value of $431,700,405. Valuation data are accumulated as a basis for developing improved property assessment standards for local assessors. In addition to appraisals for assessors, appraisal assistance is often rendered to other state agencies. Appraisals, where necessary, are also prepared in conjunction with the valuation of state owned property reported by taxing districts under Chapter 272, Laws of 1977.

Data Processing For Local Tax Roles

Assessment records for all taxing districts are produced and maintained using a data processing system developed by the State.

Full implementation of the New Jersey Property Tax System (MOD IV) enables county boards of taxation to accomplish mechanically a variety of tasks formerly requiring extensive manual effort.

Homestead Tax Rebate

A Homestead Tax Rebate calculated at $1.50 per $100 to $10,000 of equalized value, or two-thirds of equalized value, whichever is less, plus 12.5% of the effective tax rate in the municipality wherein the rebate is claimed, multiplied by $10,000 of equalized value or two-thirds of equalized value whichever is less is mailed to each qualified homeowner in New Jersey. (C. 72, P.L. 1976).

Approximately 1.5 million rebate checks totaling $300 million were mailed to taxpayers on or before July 15, 1985. The average rebate was $195.66. Senior citizen homeowners (65 or older), disabled, or surviving spouses, (55 or older) received an additional $50.

State Revenue Sharing

A State Revenue Sharing Fund was established in 1976.

Distribution of the revenue from this fund is made to all municipalities with an effective tax rate in excess of $1.00 per $100.00 in true valuation in proportion which the qualifying municipality bears to the total population of all municipalities in the State according to the most recent State population estimates published by the New Jersey Department of Labor except in the year of a promulgated Federal decennial census in which event the Federal census will be used.

Railroad Tax

Public Utility administers the Railroad Property Tax and Franchise Tax and determines the amount of State aid payable to taxing districts in lieu of Class II railroad property taxes.

Declining reliance upon railroad taxes due to economic and other changes has created a condition of "phasing out." All railroad taxes are presently collected by the State. Local taxing districts receive payments in lieu of railroad property taxes based on 1966 adjusted valuations. State payments under such formula substantially exceed the amount of railroad taxes collected.* Railroad owned property not used for railroad purposes is assessed and taxed locally.

TABLE 5
SUMMARY OF LOCAL PROPERTY NET VALUATIONS TAXABLE

	1985	1984	Increase or Decrease
Atlantic	$ 6,234,411,254	$ 7,953,189,216	($1,718,777,962)
Bergen	23,812,728,406	22,862,975,463	949,752,943
Burlington	7,067,432,306	6,359,943,508	707,488,798
Camden	6,180,026,569	5,973,141,270	206,885,299
Cape May	6,636,055,522	6,357,979,705	278,075,817
Cumberland	1,560,134,094	1,552,731,667	7,402,427
Essex	10,505,874,400	10,443,797,600	62,076,800
Gloucester	3,895,110,951	3,750,379,960	144,730,991
Hudson	5,148,075,385	4,120,585,483	1,027,489,902
Hunterdon	3,173,772,761	2,847,884,945	325,887,816
Mercer	4,741,270,878	4,645,533,661	95,737,217
Middlesex	14,829,595,393	12,712,430,366	2,117,165,027
Monmouth	14,884,082,956	12,512,454,299	2,371,628,657
Morris	14,063,588,503	11,759,368,803	2,304,219,700
Ocean	11,420,465,904	10,609,166,518	811,299,386
Passaic	5,340,036,520	5,302,706,831	37,329,689
Salem	845,426,192	815,156,329	30,269,863
Somerset	6,762,831,747	6,494,699,701	268,132,046
Sussex	2,932,289,877	2,565,319,823	366,970,054
Union	11,761,425,410	10,850,454,544	910,970,866
Warren	1,705,453,458	1,669,712,169	35,741,289
Totals	$163,500,088,486	$152,159,611,861	$11,340,476,625

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*No state aid was paid from calendar year 1982 due to Conrail and Amtrak exemption from any State tax, except for 1984 payments to those municipalities in which Class II railroad property owned by New Jersey Transit Corporation is located (P.L. 1984, CH 58).

TABLE 6
SUMMARY OF EXEMPT PROPERTY VALUES REPORTED IN COUNTY ABSTRACT OF RATABLES

Valuations of exempt property with changes in each classification, as follows:

	1985	1984	Increase or Decrease
Public school property ...	$ 5,745,471,811	$ 5,532,784,596	$212,687,215
Other school property	1,944,389,588	1,900,711,050	43,678,538
Public property	11,559,699,872	11,326,519,092	233,180,780
Church & charitable property	3,856,894,236	3,716,735,670	140,158,566
Cemeteries & graveyards	411,979,978	387,243,298	24,736,680
Other Exemptions:			
Real	5,792,717,539	$5,687,836,713	$104,880,826
Totals	$29,311,153,024	$28,551,830,419	$759,322,605

TABLE 7
SUMMARY OF LOCAL PROPERTY TAXES—CALENDAR YEAR

	1985	1984	Increase or Decrease
LEVIED BY LOCAL ASSESSORS:			
County taxes (exclusive of counties' quota of bank stock taxes	$1,342,365,342.80	$1,236,457,422.92	$105,907,919.88
County Library taxes	21,553,794.78	19,315,976.39	2,237,818.39
County Local Health Service taxes	4,372,196.00	6,088,415.00	(1,716,219.00)
Local Purpose taxes:			
District School taxes ...	2,879,481,992.27	2,748,426,797.20	131,055,195.07
Other local taxes	1,334,617,663.13	1,230,783,405.26	103,834,257.87
Total tax levy on which tax rate is computed	*$5,582,390,988.98	**$5,241,512,016.77	$340,878,972.21

*Does not include $341,000.00 in Bergen County (garbage district) for 1985.

**Includes $440,000 in Bergen County (garbage district) for 1984.

SPECIAL PROCEDURES—INVESTIGATIONS

The Special Procedures and Investigations Activity is concerned primarily with problem taxpayers and legal matters. It also provides a wide range of taxpayer information.

SPECIAL PROCEDURES

This Branch deals mainly with the collection of overdue tax liabilities but is also responsible for recommending taxpayers for criminal and civil proceedings.

Bankruptcies

The primary function of the Bankruptcy Section is to submit Proofs of Claim to federal and state courts relative to insolvency matters.

The Bankruptcy Section received 7,566 notices of insolvency resulting in 2,129 Proofs of Claim. The difference between the number of notices received and the number of Proofs of Claim represented those notices indicating that the business had no assets and/or was not indebted to the Division.

The assessed value of claims amounted to $13.2 million. Collections totaled $5.4 million.

Bulk Sales

The Bulk Sales Section is responsible for examining tax records of each business which disposes of its assets, either by Sales, Transfer or Assignment, other than in the normal course of business.

Bulk Sale Notices are required under provisions of the Sales and Use Tax Act, the Business Personal Property Tax Act and the State Uniform Commercial Code. The Section processed 2,574 Bulk Sale Notices resulting in collections of $3.2 million.

Condemnations & Foreclosures

During the fiscal year, 431 tax searches relative to Condemnation and Foreclosure proceedings produced assessments resulting in total collections of $55,882.00.

Deferred Payment Control

The Deferred Payment Control Section monitors monies received by the Special Procedures Branch under installment payment plans. This Section realized revenue of $8.4 million from 819 accounts during the fiscal 1985.

Judgments

The Judgment Section collects overdue liabilities from taxpayers who neglected or refused to pay taxes and/or file returns through normal channels. The principal statutory remedy invoked is the filing of Certificates of Debt with the Clerk of the Superior Court. During fiscal 1985, the Judgment Section processed 6,505 files and collected $13.8 million. It also issued 3,796 Certificates of Debt in the amount of $53.5 million which were docketed as Judgments in the Superior Court.

Liens, Levies & Seizures

During fiscal 1985, 2,450 cases were investigated resulting in the filing of 1,710 Warrants of Execution in the 21 County Clerks' offices throughout New Jersey. In conjunction with this operation, field investigators of the Liens, Levies & Seizures Section seized the assets of 186 various enterprises in order to induce taxpayer compliance.

This section produced revenue of $7.7 million during fiscal 1985.

Proclamations

"Proclamation lists" of domestic and foreign corporations which are delinquent in the payment of Corporation Business Tax and/or filing of Corporation Business Tax returns are certified to the Secretary of State for the purpose of voiding domestic corporate charters and revoking authority of foreign corporations to do business in New Jersey. Special notices and warnings are issued and every effort is made to collect delinquent returns and taxes before voidance or revocation occurs.

The charters of 13,894 domestic corporations were proclaimed void during the year. Collections of $723,092 were realized.

Reinstatements

Reinstatement of voided corporate charters may be instituted by petition to the Secretary of State. Petitions for Reinstatement will not be fully executed without the certification of the Director of the Division of Taxation to the Attorney General that all tax returns have been filed and all taxes paid. During fiscal 1985 this section processed 899 files for reinstatement of corporate charters. Total assessments were $3.1 million and collections totalled $2.8 million.

The difference between assessments and collections represents adjustments of estimated amounts contained in original assessments to reflect subsequently determined actual liabilities due.

INVESTIGATIONS

The Investigations Branch performs various investigative functions including the securing of tax returns from delinquent taxpayers, collecting tax liabilities, examining licenses and registrations, registering new businesses, detecting state tax law violations and recommending criminal prosecution cases involving all taxes. Listed below are the various functions within the Investigations Branch.

Branch Office Field Groups

Investigators are assigned to six branch offices located throughout the State. In 1985, they completed 15,786 assignments resulting in total collections of $19.4 million. Collections processed through the field office taxpayer service function amounted to $42 million. Additional temporary taxpayer service offices were filled to give taxpayers a better understanding of their reponsibilities under the various tax statutes.

With the implementation of Taxation Unremitted Liability Inventory Plotting System (TULIPS) the field investigation offices will have another tool to aid in the enforcement of the various tax statutes.

Contact and Control Section

The Contact and Control Section has undergone a series of changes during fiscal 1985. The most significant change occurred as a result of the TULIPS system.

The Contact and Control Section is presently being restructured to grow with TULIPS and is evolving into a viable "Control Section" for Special Procedures and Investigations. While maintaining responsibility for a Research Unit and a Mail Delinquency Unit, the Control Section generates, monitors, and reviews assignments of all six field offices.

During the fiscal year, the section processed all delinquency mail returned and revenue received resulting from compliance programs. The Research Unit handles requests for detailed taxpayer information to assist with Field Assignments and the Control Unit forwards assignments to the field offices and processes assignments returned from the field offices.

The Control Section also responds to any special requests received from the field offices or Division Management in an effort to maintain the integrity of our collection and enforcement activities.

Motor Vehicle Casual Sales Section

The Casual Sales Section reviews and processes information received from the Division of Motor Vehicles to determine whether the proper amount of tax was paid on the transfer of a motor vehicle or a boat from one individual to another.

Assessment letters are mailed to individuals involved in transfers that appear to have an additional liability. Field assignments are generated for follow-up and collections by the branch offices when necessary.

This section also examines exemption certificates forwarded to the Divison of Taxation by Motor Vehicle dealers and collects Sales Tax on any that are proven to be invalid.

During the year, 73,542 letters were mailed to taxpayers resulting from the sales of motor vehicles and boats. Total collections amounted to $.9 million.

Disorderly Persons Unit

This unit, formed during fiscal year 1984, is responsible for the initiation of charges in courts of local jurisdiction against chronic delinquent taxpayers failing to file sales tax returns and remit sales tax payments timely. During this fiscal year, a total of 615 cases were adjudicated resulting in the collection of $1.2 million.

TAX COUNSELOR SECTION

Tax Counselor Section provides answers to technical or complicated inquiries from any taxpayer or the public regarding taxes administered by this Division. It also drafts rules and regulations and gives internal advice to other units regarding questions or issues which arise under the laws administered by the Division. In cooperating with the Office of the Attorney General, it acts as liaison with respect to the Division's litigating position in tax appeals and in the process of requesting an opinion of the Attorney General. It also coordinates the Division's activities with regard to information given to the public. This public information function is accomplished through impact statements and written responses to rule comments when rules are proposed or adopted to implement provisions of tax laws, and less formally in the form of questions and answer booklets, tax return instructions and the State Tax News.

Taxpayer Services

Taxpayer Services provides assistance to New Jersey taxpayers through a diverse array of programs, enhanced by ongoing computerization, that are aimed at various segments of the population (i.e., new residents, senior citizens, new businesspersons, retailers, etc.). Information on all taxes and programs administered by the Division was dispensed by Taxpayer Services personnel, who answered more than 575,000 telephone calls and responded to over 2,500 inquiries by letter during fiscal 1985.

Personal tax assistance was rendered at 8 walk-in district offices located throughout the State, with over 17,000 inquiries responded to at the Trenton location alone. Taxpayers also received assistance at an additional 11 temporary offices during the income tax season.

Taxpayer Service personnel trained over 900 volunteers through the Volunteer Income Tax Assistance/Tax Counseling for the Elderly (VITA/TCE) programs. These volunteers provided assistance to their fellow residents at over 400 sites statewide. Reference materials, including a comprehensive New Jersey Income Tax Coursebook and several newsletters, were provided to volunteers to aid them in their efforts. These services to the community were recognized by Governor Thomas Kean in a proclamation designating January 1 to April 15 as Volunteer Income Tax Assistance days. Technical tax and procedural training was also provided to seasonal Division employees and permanent staff members.

The Small Business Seminar Program continued to meet the need of new businesspersons by providing both State and Federal tax information at all-day seminars. Taxpayer Service representatives participated regularly in the Jersey Jubilee, a program sponsored by the Governor's Office that brings State government closer to the people it serves. Speakers were also provided by Taxpayer Services to various professional, civic and community groups.

Publications containing tax information of specific interest to various segments of the populace are prepared and distributed throughout the State. Approximately 9,500 practitioners ordered bulk forms in fiscal 1985 and nearly 80% took advantage of the "Fast Forms" service.

TAX EVASION TASK FORCE

Established during Fiscal Year 1984, the Tax Evasion Task Force has responsibility for the detection, investigation and prosecution of criminal violations arising from noncompliance with New Jersey's tax statutes. The Task Force works with the simultaneously created Tax Unit in the Division of Criminal Justice, in the office of the Attorney General and with the twenty-one county prosecutors. The Task Force also maintains a close liaison with the New Jersey District of the Internal Revenue Service and other state and Federal law enforcement agencies.

In its second fiscal year, the Task Force more aggressively used the weapons it has to bring tax evaders to justice by issuing almost 200 subpoenas and executing and assisting in the execution of a number of search warrants.

During Fiscal Year 1985 the Task Force conducted over 400 investigations which resulted in 6 indictments for violations of the tax laws. Guilty pleas were accepted in 6 cases. The courts ordered fines of $247,500, prison terms totalling 7 years, probation of 10 years and restitution of $68,619.31.

Actual civil collections by the Task Force amounted to $206,050.51 with additional assessments of $1,917,406.41 being made during the year.

CHAPTER III
SOURCES OF REVENUE ADMINISTERED BY THE DIVISION

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ALCOHOLIC BEVERAGE TAX

Citation: The Alcoholic Beverage Tax Act: N.J.S.A. 54:41—1 *et seq.*

DESCRIPTIONS

Alcoholic Beverage Tax is applied to the first sale or delivery to retailers in New Jersey and is based upon the number of gallons sold or otherwise disposed of in the State. The tax is collected from licensed manufacturers, wholesalers, and State beverage distributors.

HISTORY

After repeal of the 18th Amendment to the U.S. Constitution, New Jersey enacted a tax on the sale of malt and vinous liquors effective April 6, 1933. Sales of ale, beer, lager, porter and wine having an alcoholic content not greater than 3.2% were taxed at the rate of $.03 per gallon (C.85, P.L. 1933).

Enactment of the Alcoholic Beverage Tax Act effective December 5, 1933 imposed rates of 3-1/3 cents per gallon of beer and $1.00 per gallon of liquor (C. 434, P.L. 1933).

Tax rate on liquor was increased in 1947 to $1.50 per gallon (C. 18 P.L. 1947); in 1963 to $1.80 per gallon (C.43, P.L. 1963); in 1969 to $2.30 per gallon (C. 52, P.L. 1969); and in 1973 to $2.80 per gallon (C. 52, P.L. 1972).

EXEMPTIONS

(1) Sales to organizations of Armed Forces Personnel.
(2) Sales under R.S. 54:43—2 for Medicinal, Dental, Industrial and other Non-Beverage Use.

TABLE 8
ALCOHOLIC BEVERAGE TAX COLLECTIONS AND GALLONAGE
FISCAL 1983-85

Classification	*1983*	*1984*	*1985*
Beer	$ 5,465,162	$ 5,439,491	$ 5,078,644
Liquor	46,922,017	46,296,613	45,530,943
Still Wine	6,701,491	6,874,790	7,074,497
Vermouth	149,000	142,835	136,165
Sparkling Wines	435,739	492,997	539,005
Total	$59,685,768	$59,246,726	$58,859,254
(Add) Penalties, Interests, Judgments and Fees	38,159	80,363	52,297
Gross Collections	$59,723,927	$59,327,093	$58,411,551
(Less) Refunds	7,745	98	1,632
Net Collections	$59,716,182	$59,326,995	$58,409,918

Classification	*1983*	*1984*	*1985*
Beer	163,954,860	163,184,738	152,359,328
Liquor	16,757,863	16,540,617	16,293,663
Still Wines	22,338,303	22,975,057	23,642,619
Vermouth	496,666	476,115	453,884
Sparkling Wines	1,452,462	1,660,794	1,813,197
Total	205,000,154	204,837,321	194,562,692

RATE OF TAX

Types of Beverage	*Rate per gallon*
Beer	3-1/3¢
Liquor	$2.80
Still Wine, Vermouth and Sparkling Wines	$ .30
Wine (local)	$ .10

COLLECTIONS (Fiscal Year)

1976	$55,355,481	1981	$58,918,678
1977	53,825,439	1982	59,116,343
1978	54,927,414	1983	59,716,182
1979	54,462,996	1984	59,326,995
1980	55,491,914	1985	58,409,918

DEPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 9
ALCOHOLIC BEVERAGE TAX RATES: COMPARISON WITH OTHER STATES

	ALCOHOLIC BEVERAGE RATES			SALES TAX[2]
State	*Beer*	*Liquor*	*Wines*	
New Jersey	3-1/3¢ gal. or $1.03-1/3 bbl.	$2.80 gal.	30¢ gal.	7.3%[3]
Connecticut	$3.00 bbl.	$3.00 gal.	30¢ to 75¢ gal.	7½%
New York	5-1/2¢ gal.	$3.25 gal.	10¢ to 53-1/3¢ gal.	4% N.Y.C. 4%
Massachusetts	$3.30 bbl.	$4.05 gal.	55¢ to $1.10	—
Maryland	9¢ gal.	$1.50 gal.	40¢ gal.	5%
Ohio	$2.50 bbl.	State monopoly[1]	24¢ to $1.25 gal.	5%
Pennsylvania	$2.48 bbl.	18% of net price[1]	00.5¢ per unit proof per wine gal.	6%

[1] Monopoly—State receives most or all of revenue through markup.

[2] This rate applies to value of purchases of beer, liquors and wines.

[3] Alcoholic beverages, except draught beer sold by the barrel, are taxed. Tax is collected by the wholesalers from the retail licensee.

BUSINESS PERSONAL PROPERTY TAX

Citation: The Business Personal Property Tax Act: N.J.S.A. 54:11A-1—et seq.

DESCRIPTION

Business Personal Property Tax applies to individuals, partnerships, corporations, and associations which own tangible personal property used in business in this State. The tax base, referred to as taxable value, is 50% of original cost.

HISTORY

Business Personal Property Tax was adopted in 1966 as part of a Business Personal Property Tax Replacement Program designed to exempt business personalty from local taxation (except business personalty of telephone, telegraph and messenger systems companies). It took effect in 1968 (C. 136, P.L. 1966) and provided for replacement tax revenues to be collected by the State for distribution to taxing districts.

The State-administered Business Personal Property Tax with the exception of this tax upon banking corporations was one of the four replacement taxes which constituted the replacement program. The other replacement taxes were: Corporation Business Tax (1.25% of net income tax base), Retail Gross Receipts Tax and Unincorporated Business Tax.

This program was terminated (C.3, P.L. 1977).

Banking Corporations became subject to Business Personal Property Tax effective January 1, 1975 (C. 170 and 171, P.L. 1975).

Business machinery and equipment acquired on or after January 1, 1977 is exempt from Business Personal Property Tax (C. 4, P.L. 1977).

EXEMPTIONS (54:11A—2(b))

(1) Goods and chattels held as inventory, including raw materials,

finished and partially finished products of manufacturers and processors; supplies and materials used or consumed in production, small tools; and goods and chattels held for sale, resale, leasing or to be furnished under contracts of service;

(2) Goods and chattels so affixed to real property as to become part thereof and not severable or removable without material injury thereto;

(3) Motor vehicles registered in this State pursuant to Title 39 of the Revised Statutes;

(4) Vessels for which tax exemption certificates are or have been issued pursuant to the New Jersey Boat Act of 1962 (C. 73, P.L. 1962) as amended and supplemented;

(5) Goods and chattels used or held for use in business by any person, partnership, association or corporation subject to taxation under Chapter 4 of the laws of 1940, as amended;

(6) Goods and chattels used or held for use in the business of farming;

(7) Goods and chattels used or held for use in business by any life insurance company, domestic or foreign, which is subject to a tax on life insurance premiums collected under the provisions of Chapter 132, laws of 1945, as amended; and

(8) Machinery and equipment acquired on or after January 1, 1977.

RATE OF TAX

1.3% ($1.30 per $100) of taxable value. Taxable value is 50% of original cost.

COLLECTIONS (Fiscal Year)

1976	$77,979,545	1981	$64,531,427
1977	80,491,075	1982	58,438,198
1978	81,176,155	1983	50,354,406
1979	78,676,962	1984	42,800,145
1980	70,893,758	1985	37,701,832

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

CIGARETTE TAX

Citation: The Cigarette Tax Act: N.J.S.A. 54:40A—1 *et seq.*
Unfair Cigarette Sales Act of 1952, N.J.S.A. 56:7—18 *et seq.*

DESCRIPTION

Cigarette Tax applies at a rate per package of 20 cigarettes. The Tax is collected primarily from licensed distributors who receive the cigarettes directly from out-of-state manufacturers. Unless otherwise provided by law, every package of cigarettes must be stamped before being transferred from the original acquirer in New Jersey. Other tobacco products are not taxed.

HISTORY

Effective July 1, 1948, the Cigarette Tax was first imposed at 3¢ per pack (C. 65, P.L. 1948). Provision was made for issuing licenses to distributors, wholesalers, over-the-counter retail dealers and vending machine dealers. Distributors were granted a 5% discount on sales of stamps totaling $100 or more as compensation for handling and affixing revenue stamps to cigarette packages before delivery to wholesale or retail dealers. In 1952 the Unfair Cigarette Sales Act was adopted to prevent "unfair competition" and "unfair trade practices" in sales of cigarettes (C.247, P.L. 1952). Also effective in 1952 were increases in license fees; from the original $250 to $350 for distributors and from $100 to $200 for wholesale dealers. The wholesale dealer license fee was increased to $250 in 1971. Effective June 4, 1968, the discount rate became a percentage of the face amount of any sales of 1,000 stamps or more (C. 51 P.L. 1968). Effective June 18, 1982, a surtax of 5% of the wholesale price (minimum 5¢ per pack) was imposed. Effective July 1, 1983, the surtax was increased from 5% to 6%.

Tax rate and discount to distributors have changed as follows:

Effective Date	*Rate Per Pack*	*Discount Rate*
July 1, 1948	3¢	5%
April 16, 1956	5¢	3%
January 5, 1961	6¢	3.25%
May 23, 1961	7¢	3.25%
May 31, 1963	8¢	2.80%
June 16, 1966	11¢	2.50%
June 4, 1968	14¢	1.97%
May 16, 1972	19¢	1.46%
June 18, 1982	24¢	1.156%
July 1, 1983	25¢	1.11%

EXEMPTIONS

(1) Sales to the United States Government or its agencies;

(2) Interstate Commerce sales; and

(3) Sales to The Veterans Administration for free distribution and consumption by veterans in state hospitals.

RATE OF TAX

12-1/2¢ for each ten cigarettes or fraction thereof (25¢ per pack of twenty cigarettes).

A distributor is allowed a 1.11% discount on the purchase of 1,000 or more stamps or meter impressions.

TABLE 10
CIGARETTE TAX RATES
COMPARISON WITH OTHER STATES

State	*Cigarette Tax (Per Pack)*	*Sales Tax*
New Jersey	25¢	Exempt
Connecticut	26¢	Taxable
Maryland	13¢	Exempt
New York	21¢ (plus 4¢ in New York City and 3¢-4¢ additional on packs with higher tar and/or nicotine)	Taxable (4%) (Plus 4.25% New York City)
Ohio	14¢	Taxable
Pennsylvania	18¢	Taxable
Massachusetts	26¢	Exempt

LICENSE FEES—FISCAL YEAR 1985

Type	*Fee*	*Number*	*Amount*
Distributor	$350	123	$ 43,050
Wholesale Dealer	250	304	76,000
Retail Dealer	5	18,109	90,545
Vending Machine	5	25,354	126,770
Manufacturer	10	15	150
Manufacturer's Representative	5	284	1,420
Miscellaneous License Revenue	—	—	1,320
		44,189	$339,255

COLLECTIONS (Fiscal Year)

1976	$168,002,310	1981	$171,284,573
1977	168,841,346	1982	177,445,227
1978	170,088,418	1983	214,543,360
1979	169,813,474	1984	217,214,051
1980	171,245,450	1985	216,626,294

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 11
NEW JERSEY COMPARATIVE SALES
PACKS OF CIGARETTES

Fiscal Year	*Tax Rate**	*Total Packs of Cigarettes Sold*	*Percent Change*
1976	19¢	894,228,160	-0.2
1977	19¢	900,981,620	+0.2
1978	19¢	908,118,690	+0.8
1979	19¢	907,312,500	-0.1
1980	19¢	911,221,960	+0.4
1981	19¢	941,516,090	+3.3
1982	24¢[1]	934,912,780	-0.7
1983	25¢[2]	902,553,680	-3.5
1984	25¢	881,481,570	-2.3
1985	25¢	881,637,720	<+0.1

*Tax Rate 1975 19¢—Total 896,135,520
[1] Rate effective June 18, 1982—24¢
[2] Rate effective July 1, 1983—25¢

CORPORATION TAX
(a) CORPORATION BUSINESS TAX

(The Corporation Business Tax consists of Corporation Net Worth and Corporation Net Income Taxes.)

Citation: The Corporation Business Tax Act: N.J.S.A. 54:10A—1 *et seq.* (C. 162, P.L. 1945 as amended and supplemented).

DESCRIPTION

Corporation Business Tax Act imposes on a "corporation" a franchise tax for the privilege of having or exercising its corporate charter in this state or doing business, employing or owning capital or property, or maintaining an office in New Jersey. The tax is applicable to every corporation, not expressly exempted, falling within any one of the following categories:

(a) Existing under the laws of New Jersey;

(b) A foreign corporation,

(1) Holding a general certificate of authority issued by the Secretary of State;

(2) Holding any other authorization to engage in corporate activity within New Jersey issued by any other State Agency;

(3) Doing business in New Jersey;

(4) Employing or owning capital or employing or owning property in New Jersey;

(5) Maintaining an office in New Jersey.

The tax is measured by that portion of the corporation net worth (or other alternative net worth tax bases) and net income allocable to New Jersey. The tax applies to Net Worth and/or Net Income for the firm's accounting period (calendar year or fiscal year), or any part thereof during which the corporation has a taxable status within New Jersey.

HISTORY

Corporation Business Taxes date back to 1884 when a franchise tax was imposed upon all domestic corporations. Between 1884 and 1946, the franchise tax was based upon the total amount of capital stock issued by the taxpayer and outstanding as of January 1 of each year (C. 159, P.L. 1884).

There was no franchise tax on foreign corporations prior to 1936, when provision was made for an annual tax (C.264, P.L. 1936). This tax was replaced in 1937 (C. 25, P.L. 1937) with a new franchise tax providing for allocation of capital stock of foreign corporations.

Effective January 1, 1946 (C. 162, P.L. 1945), the tax became a net worth tax applicable to both domestic and foreign corporations and measured by net worth allocated to New Jersey. Allocation was measured by the greater of an assets factor or a three-part business factor (property, sales and payroll).

Chapter 88, Laws of 1954 increased the tax on allocable net worth from 8/10 mills per $1 to 2 mills per $1.

Chapter 63, Laws of 1958 amended the Corporation Business Tax Act by adding to the tax based upon allocated net worth a tax at 1-3/4% based upon allocated net income. The 1958 amendment also changed the tax year from a calendar year for all corporations to a privilege period coinciding with the accounting year for each taxpayer.

In 1982, there was enacted into law a measure phasing out the Corporation Business Tax on net worth. The tax will be phased out at 25% per year over a four year period with taxpayers whose accounting or privilege periods begin on or after April 1, 1983 (C. 55, P.L. 1982).

Net Income Tax rates have changed as follows:

Effective Date	Rate Change
January 1, 1967 (C. 134, P.L. 1966)	1-3/4% to 3-1/4%
January 1, 1968 (C. 112, P.L. 1968)	3-1/4% to 4-1/4%
January 1, 1972 (C. 25, P.L. 1972)	4-1/4% to 5-1/2%
January 1, 1975 (C. 162, P.L. 1975)	5-1/2% to 7-1/2%
January 1, 1980 (C. 280, P.L. 1980)	7-1/2% to 9%

Chapter 143 Laws of 1985 allows a carryover of net operating loss as a deduction from taxpayers entire net income. (Approved April 22, 1985)

EXEMPTIONS

(1) Certain Agricultural Cooperative Associations;

(2) Building and Loan Association and Saving and Loan Associations;

(3) Certain Federal Corporations;

(4) Corporations created under the Limited-Dividend Housing Corporation Law;

(5) Cemetery Corporations;

(6) Non-profit Corporations without capital stock;

(7) Non-stock Mutual Housing Corporations;

(8) Railroad and Canal Corporations;

(9) Street Railway, Gas, Light, Power and Other Corporations Using the Public Streets;

(10) Utilities subject to franchise tax and Insurance Companies subject to premium tax.

(11) International Banking Facilities.

RATE OF TAX

FIRST, a tax of 9% upon entire net income, or such portion thereof as may be allocated to New Jersey. There is no minimum net income tax.

SECOND, a tax measured by that portion of entire net worth allocated to New Jersey and multiplied by the following tax rates:

On the first $100,000,000 of allocated net worth, 2 mills per dollar; on the second $100,000,000 of allocated net worth, 4/10 of a mill per dollar; on the third $100,000,000 of allocated net worth, 3/10 of a mill per dollar; over $300,000,000 of allocated net worth, 2/10 of a mill per dollar.

Minimum tax is $25 for Domestic Corporations and $50 for Foreign Corporations.

Short Tax Title: In lieu of the tax based on allocated net worth, subject to minimum tax regulations, any taxpayer having less than $150,000 of total assets everywhere may determine its net worth tax liability on the basis of a short tax table.

NOTE: See C. 55, P.L. 1982 which phases out the tax on net worth, repeals certain alternative minimum taxes and repeals net worth indebtedness provisions. See also C. 50, P.L. 1982 which uncouples depreciation for years after 1981.

TAX PREPAYMENT—ESTIMATED TAX

Effective June 19, 1981, Section 15 of the Corporation Business Tax

Act was amended by Chapter 184, P.L. 1981, to provide that, with respect to all fiscal or accounting periods ending on or after December 31, 1980, every taxpayer with a tax liability of $500 or more must make installment payments of its franchise tax.

This law is designed to change from a prepayment method of paying taxes to an estimated basis consisting of four equal payments. The law also provides for attaining the estimated payment procedure over a 4-year period.

The first installment payment is due on or before the 15th day of the 4th month of the taxpayer's current accounting year; the second on or before the 15th of the 6th month; the third on or before the 15th day of the 9th month; & the fourth on or before the 15th day of the 12th month.

BANKING AND FINANCIAL CORPORATIONS

Banking and Financial corporations are subject to the Corporation Business Tax Act at the rate of 9% on net income, plus the tax on corporate net worth of two mills per $1.

Chapter 170, P.L. 1975 provides that during each of privilege years 1976, 1977 and 1978, the amount paid by each banking corporation as taxes shall be the greater of (1) the amount which such banking corporation paid in calendar year 1975 as Bank Stock Tax, or (2) a sum equal to total of taxes paid by such banking corporation as Corporation Business Tax and Business Personal Property Tax.

Formerly banks were subject to a tax of 1.5% on net worth under the Bank Stock Tax Act. Bank Stock Tax was formerly administered by the Division of Taxation and the 21 separate County Boards of Taxation. The corporate tax upon banks is now solely administered by the Division.

Financial business corporations were formerly subject to the Financial Business Tax. These included such corporations as small loan companies and mortgage finance companies which are now subject to the Corporation Business Tax. Financial Businesses not operating in a corporate capacity remain subject to the Financial Business Tax. Both taxes are administered by the Division.

Chapter 171, P.L. 1975 provides that during each of the years 1976, 1977 and 1978, each financial business corporation shall pay as taxes, the greater of a sum equal to the amount such financial business corporation paid under the Financial Business Tax Act in the calendar year 1975, or a sum equal to the total of the taxes payable by such financial business corporation pursuant to the Corporation Business Tax Act. Chapter 40, P.L. 1978 extended the save harmless provision through 1979. It expired in 1980.

INVESTMENT COMPANIES

Investment companies and regulated investment companies are subject to tax under special allocation formulas.

A taxpayer qualifying and electing to be taxed as an Investment Company is subject to an allocation percentage of 25% of the net worth base and 25% of the net income base.

In addition, these Investment Companies are subject to a minimum tax of $250.00 for combined net worth and net income obligation.

"Regulated Investment Company" means any corporation which, for a period covered by its reports, is registered and regulated under the Investment Company Act of 1940 (54 Stat. 789), as amended.

The Corporation Business Tax on regulated investment companies was eliminated (P.L. 1983, C. 75), approved on February 24, 1983. Regulated investment companies in New Jersey were formerly taxed on both entire net worth and entire net income. These taxes are now eliminated and a set fee of $250 per year is imposed.

DEFERRED PRE-DISSOLUTION PAYMENT ETC.

Chapter 367, P.L. 1973, approved in 1974, eliminates the requirement for a certificate obtained in case of merger or consolidation involving a domestic or foreign corporation qualified to transact business in New Jersey. It also provides alternatives to actual payment of taxes, or payment on account of such taxes by providing in lieu thereof, for a written undertaking to be given by a domestic corporation, or a foreign corporation authorized to transact business in New Jersey, to pay all taxes when payable on behalf of a corporation which otherwise would have to pay all taxes prior to taking certain corporate actions.

ALLOCATION FACTOR

If the taxpayer had a regular place of business outside New Jersey, its tax liability is measured by:

(a) net income allocated to New Jersey, according to a formula based on property, sales and payroll; and

(b) net worth allocated to New Jersey according to the same three factor formula.

COLLECTIONS (Fiscal Year)

	General Business Corporations	*Banking Corporations*	*-Financial Corporations*
1980	$627,207,517	$30,604,224	$1,509,384
1981	770,298,738	33,193,794	879,218
1982	840,554,472	37,776,799	2,869,943
1983	749,347,049	43,244,265	9,457,268
1984	892,992,205	50,762,189	6,334,758
1985	980,324,154	58,590,766	6,657,790

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

Revenues collected from banking and financial corporations are distributed as follows:

25% Counties; 25% Municipalities; 50% State

TABLE 12
CORPORATION BUSINESS TAX: COMPARISON WITH OTHER STATES

State	*Rate*	*Basis of Tax*
NEW JERSEY Corporation Business	2 mills per $1	tax on allocated net worth
	plus 9%	tax on allocated net income
Corporation Income Tax	7¼%	tax on allocated net income of corporation not subject to the Corporation Business Tax but deriving income in New Jersey
NEW YORK Franchise Tax	10%	(a) franchise tax based on net income
	or	
	1 78/100 mills per $1	(b) amount of business and investment capital allocated within the State.
	or 3.0%	(c) net income plus compensation of officers and stockholders owning over 5% of issued capital stock minus $15,000 and any net loss
	or $250	
NEW YORK CITY	9%	on net income allocated to N.Y.C. 4 alternative methods may be followed (similar to N.Y. State)
MARYLAND Franchise Tax	7%	franchise tax on allocated net income
MASSACHUSETTS Franchise Tax	8.33%	franchise tax on allocated net income
PENNSYLVANIA	10 mills per $1	franchise tax on each dollar of actual value of whole capital stock[1]
	plus 10.5%	allocated net income
PHILADELPHIA Philadelphia School District	4 mills	gross receipts
CONNECTICUT Franchise Tax	11.5%	(a) franchise tax on net income allocated.
	or	
	31/100 mills per $1	(b) of face value of stock (whichever is greater)
OHIO Franchise Tax	4.6%-8.7%	4% of 1st $25,000 of value of stock determined according to net income plus 8% of value over $25,000.
Akron	1½%	of net profits on activities conducted in the city
Canton	1½%	
Cincinnati	2%	
Cleveland	1½%	
Dayton	1½%	
Toledo	1½%	
Youngstown	1½%	

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[1] Pennsylvania capital stock used in manufacturing, processing, research or development is exempt.

CORPORATION INCOME TAX

Citation: The Corporation Income Tax Act: N.J.S.A. 54:10E—1 *et seq.*

DESCRIPTION

Corporation Income Tax applies to corporations deriving income from sources within the State which are not subject to the tax imposed under the Corporation Business Tax Act.

HISTORY

The Corporation Income Tax is applicable to accounting periods ending after December 31, 1973.

RATE OF TAX

7¼% of entire net income or such portion as is allocable to New Jersey.

COLLECTIONS (Fiscal Year)

1978	$ 71,570	1982	$135,898
1979	177,728	1983	207,525
1980	214,112	1984	88,665
1981	122,368	1985	304,019

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

FINANCIAL BUSINESS TAX

Citation: The Financial Business Tax Law: N.J.S.A. 54:10B—1 *et seq.*

DESCRIPTION

Incorporated Financial Businesses became subject to Corporation Tax effective January 1, 1975.

Financial Business Tax continues to apply to any partnership, limited partnership, limited partnership association or any other unincorporated association or individual doing a financial business. The tax is based upon net worth at a rate of 1½% for the privilege of doing financial business in New Jersey.

HISTORY

Financial Business Tax was adopted in 1946 at ¾ of 1% (C. 174, P.L. 1946). Revenue was equally distributed between municipalities and counties.

Rate was increased to 1½% in 1970 and the State became a recipient of revenues (C.9, P.L. 1970). One-half of the tax is for general State use; one-half is distributed equally between the municipality and county in which the taxpayer has a place of business.

Effective January 1, 1975, Incorporated Financial Businesses became subject to Corporation Businesses Tax (C. 171, P.L. 1975). Unincorporated Financial Business continue to be subject to the tax.

EXEMPTIONS

(1) National banks;

(2) Production Credit Association (Farm Credit Act of 1933);

(3) Stock and mutual insurance companies authorized to do business in New Jersey;

(4) Security dealers or brokers, investment companies, or bankers

not employing monied capital coming into competition with the business of national banks;

(5) Credit Unions;[1]

(6) Savings banks, Savings and Loan Associations and Building and Loan Associations;[1]

(7) Pawnbrokers;[1]

(8) State Banks and trust companies, and

(9) Financial business corporations.

RATE OF TAX

1½% of taxable net worth. For a taxpayer doing business in more than one State, the tax base becomes net worth allocable to New Jersey. Allocation is determined by comparing gross business in New Jersey with gross business everywhere else during the taxable year. Minimum tax is $25.

COLLECTIONS (Fiscal Year)

1976	$1,021,383	1981	$35,942
1977	145,576	1982	20,595
1978	92,060	1983	56,058
1979	121,360	1984	42,858
1980	628,032	1985	27,849

DISPOSITION OF REVENUES

Revenues are distributed as follows:

25% Counties; 25% Municipalities; 50% State.

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[1] Exempt only if organized under Laws of New Jersey.

GROSS INCOME TAX

Citation: The New Jersey Gross Income Tax, N.J.S.A. 54A:1—1 *et seq.*

DESCRIPTION

This is a graduated tax based on income earned or received on or after July 1, 1976 by New Jersey resident and non-resident individuals, estates and trusts.

HISTORY

The Gross Income Tax was enacted July 8, 1976, retroactive to July 1, 1976 (C. 47, P.L. 1976).

Pension income for those eligible for Social Security by reason of age or disability is exempt as follows: First $10,000 for a married couple filing jointly; $5,000 for a married person filing separately; and $7,500 for a single taxpayer (C.40, P.L. 1977).

C. 273, P.L. 1977 extends the exclusion allowed for pensions to other types of retirement income. The exclusion applies to taxpayers who are 62 years of age or older and whose earned income is not more than $3,000.

C. 229, P.L. 1982 increased the rate from 2-1/2% to 3-1/2% on amounts in excess of $50,000 effective January 1, 1983.

RATE OF TAX

Graduated from 2% on taxable income up to $20,000 to 2-1/2% on taxable income over $20,000 but not over $50,000 to 3-1/2% on amounts in excess of $50,000.

EXEMPTIONS

(1) Taxpayer, $1,000.

(2) Taxpayer's spouse who does not file separately, $1,000.

(3) Taxpayer 65 years old or older, $1,000; also $1,000 for spouse who is 65 years old or older who does not file separately.

(4) Taxpayer blind or totally disabled, $1,000; also, on joint return, $1,000 for blind or disabled spouse.

(5) For each dependent $1,000, plus an additional $1,000 for each dependent child who attends, full time, an institution of higher education.

DEDUCTIONS

(1) Payments of alimony or for separate maintenance are deductible to the payer if reported as income by the payee.

(2) Unreimbursed medical expenses in excess of 2% of gross income.

CREDITS

(1) $65 for a qualified residential tenant or shareholder in a co-operative. A retroactive amendment provides that shareholders in co-operatives and mutual housing corporations qualify for the homestead rebate and not for the tenants' tax credit (C. 241 and 242, P.L. 1977). This increases to $100 if the tenant is 65 years or older, permanently and totally disabled or the surviving spouse, 55 years or older, of a deceased senior citizen renter and has remained unmarried.

(2) Amounts withheld by an employer and payments of estimated tax.

(3) Payments of income or wage tax imposed by another state (or political subdivision) or by the District of Columbia, with respect to income subject to tax under this act. This shall not exceed the proportion of tax otherwise due that the amount of the taxpayer's income bears to the taxpayer's entire New Jersey income.

WITHHOLDING REQUIREMENT

Employers are required to withhold the tax and remit withholdings monthly; if withholdings are expected to be $18,000 or more for a semiannual period, withholdings are remitted semi-monthly. (C. 43, P.L. 1978 permits quarterly filings in certain cases.)

COLLECTIONS (Fiscal Year)

1977	$656,098,516	1981	$1,106,180,290
1978	714,200,960	1982	1,259,648,715
1979	838,498,071	1983	1,391,557,103
1980	968,821,205	1984	1,732,250,461
1985	$1,935,490,953		

DISPOSITION OF REVENUES

Revenues are deposited in the "Property Tax Relief Fund" to be used for the purpose of reducing or offsetting property taxes.

INSURANCE PREMIUMS TAX

Citation: The Insurance Premiums Tax Law: N.J.S.A. 54:16—1 *et seq.;* 54:16A-1—*et seq.;* 54:18A—1 *et seq.;* 54:17—4 *et seq.*

DESCRIPTION

Insurance Premiums Tax applies to premiums collected on insurance risks in this State during the preceding calendar year. The tax applies to every stock, mutual and assessment insurance company organized or existing under any general or special law of this State or any other state or foreign country transacting business in this State.

Taxable premiums of life insurance companies include all gross contract premiums except premiums for reinsurance and annuity considerations, less certain specified deductions. Non-life companies generally are taxed upon gross premiums less certain deductions. The tax on marine companies is based upon annual underwriting profits, and the tax on foreign fire insurance companies is based upon taxable premiums. Workers compensation insurers are taxed upon net premiums received.

HISTORY

The first insurance Premiums Tax in New Jersey was enacted in 1885, at a rate of 35/100ths of 1% on total gross insurance premiums. The law was significantly changed in 1945, at which time the rate of 2% was established (C. 132, P.L. 1945). The law has existed basically unchanged to the present day with the tax rate remaining at 2%.

Chapter 231, P.L. 1950 provided for retaliatory provisions with subject foreign insurance companies to not less than the rate of tax that the home states of such companies impose on New Jersey insurance companies.

Legislation adopted in 1966 provided for prepayment of the tax (C.3, P.L. 1966).

Chapter 183, P.L. 1981 provided for repeal of the Insurance Franchise Tax making insurance companies subject only to Insurance Premium tax. It also provided an additional 50% prepayment from domestic insurers.

RATE OF TAX

2% on premiums of life and non-life insurance companies, except for the following: group accident and health insurance premiums, 1%; on ocean marine, 5% of three-year average of underwriting profits; additional 1/4 of 1% on workers compensation premiums; surcharge of 3% against insured on surplus lines coverage. For both life and non-life insurance companies the maximum taxable premiums may not exceed a sum equal to 12-1/2% of the total premiums collected.

COLLECTIONS (Fiscal Year)

1976	$57,769,052	1981	$ 97,557,248
1977	70,593,450	1982	114,403,823
1978	76,403,881	1983	103,217,147
1979	85,473,443	1984	112,147,228
1980	90,936,373	1985	101,829,493

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use, with the following exceptions:

Insurance premium taxes collected from fire insurance companies of other states and foreign countries on premiums of insurance against fire insurance risks in this State are allocated for distribution to the New Jersey Firemen's Home and the New Jersey State Firemen's Association 1985—($2,194,166).

LANDFILL CLOSURE AND CONTINGENCY TAX

Citation: Sanitary Landfill Facility Closure and Contingency Fund Act; N.J.S.A. 13:1E-100 et seq.

DESCRIPTION

The Landfill Closure and Contigency Tax is levied upon the owner or operator of every sanitary landfill facility located in New Jersey on all solid waste accepted for disposal on or after January 1, 1982.

The Act also required the sanitary landfill facility owner or operator to establish an escrow account, administered by the New Jersey Department of Environmental Protection, and to deposit into the account $0.30 per cubic yard of solids and $0.004 per gallon of liquids for all solid waste accepted for disposal on and after January 1, 1982.

HISTORY

The Sanitary Landfill Facility Closure and Contingency Fund Act (C. 306, P.L. 1981) was signed into law on November 25, 1981 and became effective January 1, 1982.

RATE OF TAX

The tax rate is $0.15 per cubic yard on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is $0.002 per gallon.

COLLECTIONS (Fiscal Year)

1982	$2,225,799
1983	5,696,437
1984	5,823,620
1985	5,302,274

DISPOSITION OF REVENUES

All tax revenues are credited to the Sanitary Landfill Facility Contingency Fund, administered by the New Jersey Department of Environmental Protection, established to insure the proper closure and operation of sanitary landfill facilities in this State.

LOCAL PROPERTY TAX

Citation: The Local Property Tax: N.J.S.A. 54:4—1 *et seq.*

DESCRIPTION

An *ad valorem tax*—The local property tax is measured by property values and is apportioned among taxpayers according to the assessed value of taxable property owned by each taxpayer. The tax applies to real estate and tangible personal property of telephone, telegraph and messenger systems companies.

A *local tax*—The property tax is a local tax assessed and collected by municipalities for the support of municipal and county governments and local school districts. No part of it is used for support of State government.

Amount of tax (a residual tax)—The amount of local property tax is determined each year, in each municipality, to supply whatever revenue is required to meet budgeted expenditures not covered by monies available from all other sources. School districts and counties notify municipalities of their property tax requirements. Municipalities add their own requirements and levy taxes to raise the entire amount. As a residual local tax, the total property tax is determined by local budgets and not by property valuations or tax rates.

Property assessment (the tax base)—All taxable property is assessed (valued for taxation) by local assessors in each municipality. Assessments are expressed in terms of "taxable value," except for qualified farm land, which is specially valued.

HISTORY

It may be said that the property tax originated in 1670 with a levy of one half penny per acre of land to support the central government. Through the middle of the 19th century property taxes were levied upon real estate and upon certain personal property at arbitrary rates within certain limits called "certainties." In 1851 the concepts of a general property tax and uniform assessments according to actual value were developed (Public Laws 1851, p. 273).

For almost a century following the 1851 legislation a continuing effort was made to accomplish uniform taxation under a general property tax. In 1875 a constitutional amendment provided that "property shall be assessed for taxes under general laws and by uniform rules according to its value" (Article IV, Section VII, Paragraph 12). Courts held that the 1875 amendment permitted classification of property for tax purposes and also exemption of certain classes from taxation, or the substitution of other kinds of tax "in lieu." Thus began a long period of erosion of the "general property tax" concept. In 1884 a State Board of Assessors was created and given responsibility for assessment of railroad and canal property, thus setting the pattern for State assessment of certain classes of property.

Intangible personal property was eliminated from the "general property tax base" in 1945 (replaced with a corporation net worth tax). Such elimination shifted the emphasis for tax reform to tangible personal property.

The New Jersey State Constitution adopted in 1947 provided (Article VIII, Section I) "property shall be assessed for taxation under general law and by uniform rules. All real property assessed and taxed locally or by the State for allotment and payment to taxing districts shall be assessed according to the same standard of value, except as otherwise permitted herein, and such property shall be taxed at the general tax rate of the taxing district in which the property is situated, for the use of such taxing district."

This was interpreted to preclude any classification of real estate but to leave the door open for classified taxes upon personal property. In 1963 the Constitution was amended to permit assessment of farm property according to its value for agricultural use only. Chapter 51, Laws of 1960 (effective for tax year 1965) provided for such classification and also provided other significant modifications. These were comprehensively summarized in prior Annual Reports.

Personal property provisions of Chapter 51, Laws of 1960 were replaced by Chapter 136, Laws of 1966. For taxes payable in 1968 and thereafter, personal property used in business (other than the businesses of telephone, telegraph and messenger system companies) is subject to a uniform state tax instead of the local tax. Non-business personal property is no longer subject to any property tax and inventories of all businesses were excluded from property taxation.

The 1966 law also provided for replacement of local personal property tax revenues from four tax sources: (1) Retail Gross Receipts Tax, (2) Corporation Business (Net Income) Tax, (3) Business Personal Property Tax and (4) Unincorporated Business Tax. This program was terminated (C. 3, P.L. 1977). Legislation was passed providing for an annual appropriation of not less than $158.7 million.

The decision in *Switz v. Middletown Township, et al.*, 23 N.J. 580, required that all taxable property be assessed at "true value" (100% assessment). This was the beginning of a series of New Jersey court decisions which have been a major factor in development of uniform real estate tax assessment.

A long period of legislative history has developed numerous exemptions and various special property tax treatments. These are found principally in R.S. 54:4—3.3 and in R.S. 54:4—3.6. Generally exempt are government-owned property, and property of religious, educational, charitable and various types of non-profit organizations. In addition, qualified veterans and senior citizens are permitted tax deductions of $50 and $250 respectively.

RATE OF TAX

Local property tax rate is determined each year in each municipality by relating the total amount of tax levy to the total of all assessed valuations taxable. Expressed in $1 per $100 of taxable assessed value, the tax rate is a multiplier for use in determining the amount of tax levied upon each property. The average rate for the State is $3.41.

GROSS TAX LEVY (Fiscal Year)

1976	$3,308,979,964	1981	$4,191,857,580
1977	3,257,073,668	1982	4,558,756,569
1978	3,327,574,347	1983	4,915,835,156
1979	3,492,936,977	1984	5,241,512,017
1980	3,793,898,389	1985	5,582,390,989

DISPOSITION OF REVENUES

This tax is assessed and collected locally by the taxing districts for support of county and municipal governments and local school district purposes.

MOTOR FUELS TAX

Citation: The New Jersey Motor Fuels Tax Act: N.J.S.A. 54:39—1 *et seq.*

DESCRIPTION

The tax on motor fuels applies to sales of gasoline, diesel fuel or liquefied petroleum gas and compressed natural gas used in motor vehicles on public highways.

HISTORY

The first gasoline tax law (C.334, P.L. 1927) became effective in New Jersey on July 1, 1927 at the rate of 2¢ per gallon. A commission in 1934 recommended repeal of exemption certificates and substitution of a refund system. The refund system was enacted, providing a closer check of non-taxable sales of motor fuels (C. 319, P.L. 1935).

Unfair Motor Fuels Practices Act (C. 413, P.L. 1953) enables the Division's auditors and investigators to check dealers' practices in giving rebates, concessions, allowances or discounts. Preferential treatment is unlawful if given with intent to injure, destroy or substantially lessen competition.

Chapter 52, P.L. 1971 provides for taxation of sales of petroleum liquefied gas and liquefied or compressed natural gas at one-half the rate paid on sales of motor fuels.

The tax rate has changed as follows:

Effective Date	*Per Gallon*
Dec. 1, 1930	2¢-3¢
July 1, 1954	3¢-4¢
July 1, 1958	4¢-5¢
June 1, 1961	5¢-6¢
July 1, 1968	6¢-7¢
July 1, 1972	7¢-8¢

EXEMPTIONS

Motor fuel sales
(1) to the United States Government,
(2) between licensed distributors,
(3) between licensed gasoline jobbers, and
(4) for export.

RATE OF TAX

8¢ per gallon on motor fuels. 4¢ per gallon on petroleum gas and liquefied or compressed natural gas sold or used to propel motor vehicles on public highways (C. 52, P.L. 1971).

Licensed distributed are permitted credit for taxes paid on fuels used by them for purposes qualifying for refund (N.J.S.A. 54:39—66).

COLLECTIONS (Fiscal Year)

1976	$281,501,452	1981	$278,037,674
1977	288,817,778	1982	280,757,150
1978	295,743,237	1983	282,347,938
1979	298,024,258	1984	294,090,535
1980	280,860,039	1985	296,208,188

DETAIL OF COLLECTIONS

Fiscal Year	*Receipts Gasoline Tax*	*Receipts Special Fuels Tax*	*Gross Collections*	*Refunds*	*Net Collections*
1983	$254,270,843	$31,050,207	$285,321,050	$2,973,112	$282,347,938
1984	260,256,062	36,097,011	296,353,073	2,262,073	294,090,535
1985	260,338,133	38,442,070	298,780,203	2,572,015	296,208,188

The receipts shown above result from the following fuel sales and use:

Gasoline	3,431,095,289	Gallons
Special Fuels[1]	480,528,876	Gallons
Total[2]	3,911,622,165	Gallons

LICENSE FEES

Distributors and gasoline jobbers are required to file a bond to obtain a license.

Revenue from the issuance of these licenses by fiscal year is as follows:

1983	$86,435
1984	81,040
1985	81,085

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury of general State use.

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[1] Includes diesel and propane, etc.

[2] 1983—3,627,649,195; 1984—3,717,798,968

TABLE 13
MOTOR FUELS TAX: COMPARISON WITH OTHER STATES

State	Rates (per gallon) Gasoline	Diesel	Sales Tax
New Jersey[1]	8¢	8¢	—
Connecticut	15¢	15¢	—
New York[2]	8¢	10¢	4% (N.Y.C. 4.25%)
Massachusetts	11¢	11¢	—
Maryland	13.5¢	13.5¢	—
Ohio	12¢	12¢	—
Pennsylvania	12¢	12¢	—

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[1] Liquefied petroleum gas and compressed natural gas used in motor vehicles on public highways is taxed at 1/2 the motor fuels tax rate.

[2] New York City—1¢ per gallon additional on fuels with one-half gram or more of lead in each gallon.

TABLE 14
MOTOR FUELS DISTRIBUTORS, JOBBERS AND DEALERS LICENSE FEES
Fiscal Year 1985

Type	Fee	Number Issued	Amount	Expiration Date
Distributor	No Fee	126	—	Valid Indefinitely—Bond Required.
Special License "A"	No Fee	55	—	Valid Indefinitely—Bond Required.
Special License "B"	No Fee	1,614	—	Valid Indefinitely—Bond Required.
Gasoline Jobber	$50	29	$ 1,450	Required to file bond to obtain license. Bond and license expire March 31 each year.
Retail Dealer	10	5,828	58,280	Expires March 31, each year.
Wholesale Dealer	5	481	2,405	Expires March 31, each year.
Transport License	5	7,554	37,770	Expires March 31, each year.
Total		13,863	$99,905	

PUBLIC COMMUNITY WATER SYSTEM TAX

Citation: N.J.S.A. 58:12A-21.

DESCRIPTION

The Public Community Water System Tax is levied upon the owner or operator of every public community water system in New Jersey based upon water delivered to consumers, not including water purchased for resale, on or after April 1, 1984.

HISTORY

The Safe Drinking Water Act, N.J.S.A. 58:12A-1 et seq., was amended by C.443, P.L. 1983, signed into law on January 9, 1984, imposing the Public Community Water System Tax effective April 1, 1984.

RATE OF TAX

The tax rate is $0.01 per 1000 gallons of water delivered to a consumer, not including water purchased for resale, and paid on a quarterly basis.

COLLECTIONS

1985	$2,588,563

DISPOSITION OF REVENUES

The revenues from the Public Community Water System Tax are deposited in the Safe Drinking Water Fund administered by the New Jersey Department of Environmental Protection and used to insure clean drinking water in New Jersey.

PUBLIC UTILITY TAXES

(a) PUBLIC UTILITY FRANCHISE TAX (FOR MUNICIPAL USE)

Citation: Public Utility Franchise Tax: N.J.S.A. 54:30A—18.

DESCRIPTION

Franchise Tax applies to persons, copartnerships, associations and corporations, other than those specifically exempted, having lines or mains located in, on or over any street, highway or other public place. Utilities subject to taxation include telegraph, telephone and district messenger systems companies.

The rate is either 2% or 5% of a proportion of the gross receipts of the taxpayer for the preceding calendar year. The proportion of gross receipts subject to tax is the ratio of the taxpayer's total length of lines or mains which are located in, on or over any street, highway or other public place to the whole length of lines or mains. Measurements of lengths of lines or mains exclude service connections.

ADMINISTRATION

Franchise tax is collected by the State for distribution to municipalities together with the gross receipts tax distribution. The tax is payable by the State to the municipal tax collectors in three installments: 25% within 30 days after certification of the apportionment; 40% on September 1; and 35% on December 1.

HISTORY

The first general tax act specifically taxing public utilities was enacted in 1884 (C. 159, P.L. 1884). It provided for a 2% Franchise Tax on gross receipts of telegraph, telephone, cable and express companies. In 1900, Voorhees Tax Act included all utilities other than those taxable under the Railroad and Canal Property Tax Act. It also provided that the receipts collected by the State were to be transferred back to municipalities (C. 195, P.L. 1900). In 1917, Franchise Tax rates were increased to 3% in 1917, 4% in 1918 and 5% in 1919 and thereafter (C. 17, P.L. 1917).

In 1940, significant revisions and amendments were adopted (C. 4 and 5, P.L. 1940). Unit values were applied to each class or type of public utility tangible personal property for the purpose of securing a fair and equitable apportionment of taxes. An accelerated payment schedule was imposed by C. 35 & 36, P.L. 1979 on all public utility companies paying the Franchise or Gross Receipts Taxes. Chapters 10 and 11, P.L. 1980 amended Chapters 4 and 5, P.L. 1940 to provide for state collection and distribution to municipalities. Chapter 12, P.L. 1980 establishes a Municipal Purposes Tax Assistance Fund and provides for a distribution to certain municipalities of a sum not less than $27.0 million.

RATE OF TAX

2% for gross receipts of $50,000 or less and 5% for gross receipts exceeding $50,000 (N.J.S.A. 54:30A—54(a), 54:30A—18).

COLLECTIONS (Fiscal Year)

1976	$122,407,344	1981	$193,925,073
1977	140,482,158	1982	235,002,765
1978	155,148,330	1983	272,578,409
1979	167,906,986	1984	289,357,785
1980	181,168,146	1985	307,432,293

DISPOSITION OF REVENUES

Revenues, after deductions for the cost of administering the tax by the State, are for local use. The tax is distributed to the municipalities.

(b) PUBLIC UTILITY GROSS RECEIPTS TAX (FOR MUNICIPAL USE)

Citation: Public Utility Gross Receipts Tax: N.J.S.A. 54:30A—49 *et seq.*

DESCRIPTION

Public Utility Gross Receipts Tax is in addition to the Franchise Tax and is in lieu of local taxes on certain properties of the following public utilities: street railway, traction, sewerage, water, gas and electric light, heat and power corporations using or occupying public streets, highways, roads or other public places in New Jersey.

ADMINISTRATION

Public Utility Gross Receipts Tax is collected by the State for distribution to municipalities together with the franchise tax distribution. The tax is payable by the state to the tax collectors in three installments: 25% within 30 days after municipal certification of the apportionment; 40% on September 1; and 35% on December 1.

HISTORY

Public Utility Gross Receipts Tax was levied in 1919 as an addition to the Franchise Tax (C.25, P.L. 1919). The tax was in lieu of state, county, school and local taxes on personal property and materials other than land and buildings. The rate of tax was the average rate of the aggregate general property tax.

In 1952 sewerage corporations were included among taxable public utility companies. In 1955 a maximum rate of 7.5% was adopted (C. 268, P.L. 1955) and in 1956 a minimum of 5% was established (C. 15, P.L. 1956). The "average rate of taxation" concept was eliminated in 1960 and a tax rate of 7.5% of gross receipts was established (C. 50, P.L. 1960). Water companies became subject to the Gross Receipts Tax in 1961 (C. 91, 92 and 93, P.L. 1961). An accelerated payment schedule was imposed by C. 35 & 36, P.L. 1979 on all public utility companies paying the Franchise or Gross Receipts Taxes. Chapters

10 and 11, P.L. 1980 amended chapters 4 and 5, P.L. 1940 to provide for state collection and distribution to municipalities. Chapter 12, P.L. 1980 establishes a Municipal Purposes Tax Assistance Fund and provides for distribution to certain municipalities of a sum not less than $27.0 million.

RATE OF TAX

7.5% applied to taxable gross receipts for the preceding calendar year (N.J.S.A. 54:30A—54(b)).

COLLECTIONS (Fiscal Year)

1976	$185,869,998	1981	$306,177,158
1977	213,044,395	1982	384,329,603
1978	239,055,835	1983	450,467,989
1979	258,419,437	1984	475,758,361
1980	281,161,388	1985	504,253,904

DISPOSITION OF REVENUES

Gross Receipts Tax is distributed to the municipalities.

(c) PUBLIC UTILITY EXCISE TAX (FOR STATE USE)

Citation: Public Utility Excise Tax: N.J.S.A. 54:30A—49 *et seq.*

DESCRIPTION

Public Utility Excise Tax is an additional tax on gross receipts of public utilities.

HISTORY

Public Utility Excise Tax (for State use) was introduced in 1963 to be in effect for three years beginning in 1964 (C. 41 and 42, P.L. 1963). In 1966 the tax was extended indefinitely.

An accelerated payment schedule was imposed by C. 108 and 109, P.L. 1971 on all public utility companies paying Excise taxes.

RATES (Calendar Year Basis)

0.625% —upon gross receipts subject to the franchise tax. (0.25% for taxpayers with gross receipts not in excess of $50,000 annually);

0.5% —upon gross receipts of telegraph and telephone companies and messenger systems from business over, on, in, through or from their lines or mains in the State;

0.9375%—upon gross receipts of other utilities from business over, on, in, through or from their lines or mains in the State.

COLLECTIONS (Fiscal Year)

1976	$44,031,184	1981	$ 81,226,115
1977	50,014,535	1982	95,279,980
1978	55,315,333	1983	104,879,035
1979	59,194,377	1984	106,583,560
1980	64,653,651	1985	122,951,074

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

(d) RAILROAD PROPERTY TAX

Citation: The Railroad Tax Act of 1948; N.J.S.A. 54:29A—1 *et seq.*

DESCRIPTION

Railroad Tax Law of 1948 as amended distinguishes three classes of property:

Class I: "Main stem" roadbed—that not exceeding 100 feet in width.

Class II: All other real estate *used for railroad purposes* including roadbed other than "main stem" (Class I), tracks, buildings, water tanks, riparian rights, docks, wharves, piers. *Excluded* is "tangible personal property": rolling stock, cars, locomotives, ferryboats, all machinery, tools. Facilities used in passenger service are also excluded, being defined as Class III property.

Class III: Facilities used in passenger service: land, stations, terminals, roadbeds, tracks, appurtenances, ballast and all structures used in connection with rendering passenger service, including signal systems, power systems, equipment storage, repair and service facilities (N.J.S.A. 54:20A—2).

The Railroad Property Tax is a State tax on Class II property.

HISTORY

When the first railroad in New Jersey was chartered (February 4, 1830) the State required payment for the privilege of operating a railroad. Early railroad charters provided for annual payments to the State for the privilege of operating. In general railroads were required to pay 1/2 of 1% of either (1) the value of their capital stock or (2) cost of the road, equipment and appurtenances.

The first general railroad tax law was enacted in 1884. Tax rates were fixed by the State: 1/2 of 1% of total valuations (revenues for State use); local rates on Class II property, but not to exceed 1% (revenues for local use). In 1897 and 1905-08 several amendments involving tax rates were enacted.

In 1941 the Railroad Tax Act taxed railroad property at the rate of 3%. Taxes levied on Class II property were paid to the taxing districts and taxes on other classes of properties were assigned to the State.[1] The 1941 Railroad Tax Act was amended in 1948: Provision was made for taxation of Class II property at local rates (revenue for local use). Classes I and III properties (as then defined) were taxed at the rate of 1.2% (revenues for State use). Taxation of "the value of remaining property" (Class IV) was dropped. Minimum and maximum tax provisions were established.

Chapter 251, P.L. 1964 eliminated the tax on Classes I and III properties and the maximum tax provisions. Chapter 139, P.L. 1966 changed the Class II railroad property tax to a State tax. Class III property was defined as "facilities used in passenger service." Hence, such facilities were exempted from taxation. In lieu of revenues from taxes on Class II property, State aid to municipalities was provided and is discussed on next page.

The Regional Rail Reorganization Act of 1973 as amended by the Northeast Real Service Act of 1981, effective August 13, 1981 exempted Consolidated Rail Corporation (Conrail) from liability for any State tax. In a similar manner, Public Law 97-102 provided that none of Amtrak's funds may be used to pay State or Local taxes.

EXEMPTIONS

Main stem (Class I), tangible personal property and facilities used in passenger service (Class III).

RATE OF TAX

$4.75 for each $100 of true value of Class II railroad property.

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[1] In 1941 the definitions of classes differed from those in effect from June 1966 onwards. Class III was "value of all the tangible personal property" and Class IV was "value of remaining property." Class III is now "facilities used in passenger service" and Class IV is no longer in use.

COLLECTIONS (Fiscal Year)

1976	$ 320,037	1981	$3,022,026
1977	274,393	1982	205,220
1978	3,225,891	1983	84,098
1979	3,322,776	1984	42,420
1980	3,037,838	1985	42,420

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use. However, under legislation adopted in 1966, the municipalities where railroad property is located are guaranteed the return of certain replacement revenues.

STATE AID TO MUNICIPALITIES IN LIEU OF REVENUE FROM CLASS II TAXES

(N.J.S.A. 54:29A-24.1 to 24.6)

A State tax on Class II railroad property (C. 139, P.L. 1966) removed a source of local property tax revenue. Therefore, C. 139 P.L. 1966 provided for replacement revenue to municipalities in which Class II railroad property is located. State aid is paid by the State Treasurer on warrant of the Director of Division of Budget and Accounting. It is payable to municipalities on December 10 each year.

Each municipality which received more than $1,000 in Class II railroad taxes for the year 1966 receives not less than the 1966 Class II railroad taxes *plus* an amount equal to the difference between 1965 Class II taxes and 1966 Class II taxes. The difference, however, is reduced by 10% each year beginning 1968 and continuing for 10 years.

Municipalities with the base revenue less than $1,000 as adjusted in Class II railroad taxes in 1966 are not eligible for State Aid. Amounts of State aid paid to municipalities by fiscal year are as follows:

1978 (Calendar 1977)	$7,013,150	1982 (Calendar 1981)	3,892,057
1979 (Calendar 1978)	5,695,075	1983 (Calendar 1982)[1]	
1980 (Calendar 1979)	4,075,775	1984 (Calendar 1983)[1]	
1981 (Calendar 1980)	3,955,689	1985 (Calendar 1984)[2]	

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[1] No State aid was paid due to Conrail & Amtrak exemption from any State tax.
[2] Only payments to those municipalities in which Class II property owned by NJ Transit Corp. is located. (P.L. 1984, Ch. 58).

(e) RAILROAD FRANCHISE TAX

Citation: The Railroad Tax Act of 1948: N.J.S.A. 54:29A—1 *et seq.*

DESCRIPTION

The Railroad Franchise Tax is levied upon railroads (or systems of railroads) operating within New Jersey. The tax base is that portion of the road's (or system's) net railway operating income of the preceding year allocated to New Jersey. The allocating factor is the ratio of the number of miles of all track in this State to the total number of miles of all track over which the railroad or system operates.

HISTORY

Prior to 1941 franchise valuations were ascertained as of the first day of January preceding and taxes at the "Average Rate of Taxation" (R.S. 54:24—3). Chapters 291 and 363, P.L. 1941 introduced a tax base formula which took account of both (1) net railway operating income allocated to New Jersey and (2) total valuation of the previous year of all classes of property used for railroad purposes. One-half of the franchise tax levied was assigned to the state, the other half to taxing districts in which railroad property was situated.

Amendments in 1942 provided for (1) a deduction of $200,000 from net operating income before determining allocation to the State and (2) minimum and maximum tax liabilities.

In 1948 net railway operating income allocated to New Jersey became the tax base and a tax rate of 10% was imposed. The Railroad

Tax Act of 1948 was amended in 1964. These amendments, effective January 1, 1966, eliminated the maximum tax provisions that had been introduced in 1942.

See Railroad Property Tax for Conrail and Amtrak exemption from any state tax.

RATE OF TAX

Railroad Franchise Tax is assessed at the rate of 10% upon the net railway operating income of the preceding year allocated to New Jersey. The minimum is $100 for taxpayers having total railway operating revenues in the preceding year not in excess of $1 million and $4,000 to taxpayers with operating revenues in excess of $1 million in the preceding year.

COLLECTIONS (Fiscal Year)

1976	$33,352	1981	$ 28,643
1977	15,031	1982	101,204
1978	23,999	1983	70,331
1979	27,497	1984	2,663,562
1980	45,056	1985	29,854

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

REALTY TRANSFER FEE TAX

Citation: The Realty Transfer Tax Act: N.J.S.A. 46:15—5 *et seq.*

DESCRIPTION

Realty Transfer Fee Tax is applied to the recording of deeds which transfer title to real property in New Jersey. The tax is collected by the county at the rate of $1.75 for each $500 of consideration. Of the $1.75, $0.50 is retained by the county and the $1.25 balance is forwarded to the State Treasurer.

HISTORY

The Federal Documentary Tax on real estate transfers expired on January 1, 1968. It had provided the principal basis for developing average assessment ratios for each of the 567 municipalities in the state. These ratios are essential for such purposes mandated by law as: (1) construction of State Table of Equalized Valuations (the basis for distributing State School aid to local districts); (2) Construction of County Equalization Tables (the basis for apportioning county costs of government); (3) establishment of debt limits for municipalities, counties and school districts; (4) provision for taxpayer relief from discriminatory local property tax assessments.

Realty Transfer Tax (C. 49, P.L. 1968) replaced the expiring Federal law both for revenue purposes and to preserve the basis for state, county and municipal equalization processes. The Act requires a record be made of the selling price of real property. This record may be used by the State in its sample of real estate sales for purposes of constructing a Table of Equalized Valuations.

Chapter 176, P.L. 1975 increased the tax from $0.50 to $1.75 for each $500.00 of "consideration" effective September 1, 1975.

EXEMPTIONS (N.J.S.A. 46:15—10)

The fee does not apply to title transfers:

(1) For a consideration of less than $100.00;

(2) By or to the United States of America, this State, or any instrumentality, agency or subdivision thereof;

(3) Solely in order to provide or release security for a debt or obligation;

(4) Which confirm or correct a deed previously recorded;

(5) On a sale for delinquent taxes or assessments;

(6) On partition;

(7) By a receiver, trustee in bankruptcy or liquidation, or assignee for the benefit of creditors;

(8) Eligible to be recorded as "ancient deeds" pursuant to R.S. 46:16—7;

(9) Acknowledged or proved on or before July 3, 1968;

(10) Between husband and wife, or parent and child;

(11) Conveying a cemetery lot or plot;

(12) In specific performance of a final judgment;

(13) Releasing a right of reversion;

(14) Previously recorded in another county and full realty transfer fee paid or accounted for, as evidenced by written instrument, attested by the grantee and acknowledged by the recording officer of the county of such prior recording, specifying the county, book, page, date of prior recording, and amount of realty transfer fee previously paid.

(15) By an executor or administrator of a decedent to a devisee or heir to effect distribution of the decedent's estate in accordance with the provisions of the decedent's will or the intestate laws of this State.

Two types of transfers of real property are exempt from the increase (State) portion of the fee:

(1) The sale of one or two-family residential properties which are owned and occupied by a senior citizen (62 years of age or older for purposes of this Act), blind person, or disabled person or their spouses, and

(2) The sale of property upon which there has been construction of an entirely new improvement not previously occupied or used for any purpose.

RATE OF TAX

$1.75 for each $500.00 of consideration or fractional part thereof.

COLLECTIONS[1] (Fiscal Year)

1976	$13,785,875	1981	$26,670,881
1977	19,247,782	1982	24,525,191
1978	23,905,456	1983	30,779,403
1979	26,990,609	1984	46,013,991
1980	26,990,609	1985	57,010,520

DISPOSITION OF REVENUES

Revenues are collected by the counties: county retains 28.6% and forwards balance to Treasurer for general State use.

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[1] State share: 1983—$20,248,408; 1984—$29,790,050; 1985—$36,032,230.

TABLE 15
REALTY TRANSFER FEE TAX RATES: COMPARISON WITH OTHER STATES

State	*Rate*
Connecticut	55¢ on sales in excess of $100 but not exceeding $500 and 55¢ for each additional $500 or fraction thereof.
Maryland[1]	
Baltimore City	1 1/2% of value
Baltimore County	1 1/2% of value
Howard County	1 1/2% of value
Montgomery County	1% of value on unimproved property 1% of value on improved property over $35,000 1/2% of value of improved property between $20,000 and $35,000
Prince George County	2/5 of 1% of value
Massachusetts	$1 on sales in excess of $100 but not exceeding $500; and $1 on each additional $500 or fractional part thereof. In addition, a 14% surcharge is imposed.
New Jersey	$1.75 for each $500 of consideration or fractional part thereof.
New York	55¢ for each $500 of consideration or fractional part thereof, exclusive of the value of any lien or encumbrance remaining at the time of sale.
New York City	Additional 2% of net consideration exceeding $500,000
Ohio	55¢ per $500 of value or fractional part thereof.
Pennsylvania	1% of value of the property represented by such document

[1] Tax is not statewide.

RESOURCE RECOVERY INVESTMENT TAX

Citation: N.J.S.A. 13:1E-138b.

DESCRIPTION

The Resource Recovery Investment Tax is levied upon the owners and operators of every sanitary landfill facility located in New Jersey on all solid waste accepted for disposal on or after May 1, 1985. The Resource Recovery Investment Tax expires on January 1, 1996.

HISTORY

The Solid Waste Management Act, N.J.S.A. 13:1E-1 et seq., was amended by C.38, P.L. 1985, signed into law on February 4, 1985, levying three additional taxes on sanitary landfill facilities effective May 1, 1985.

RATE OF TAX

The tax rate is $1.00 per ton on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is $0.004 per gallon. The law provides for increases in the tax rate on solids to $2.00 per ton as of January 1, 1986, to $3.00 per ton as of January 1, 1987 and to $4.00 per ton as of January 1, 1988. However, the law allows each county, based on their requirements and following specific guidelines, to annually adjust the tax rate to a rate not to exceed $10.00 per ton of solids and $0.04 per gallon of liquids on January 1 of any year the tax is imposed.

COLLECTIONS (Fiscal Year)

1985	$888,628

DISPOSITION OF REVENUES

The revenues from the Resource Recovery Investment Tax are deposited in the Resource Recovery Investment Tax Fund established in the New Jersey Department of Treasury and distributed to each county's District Resource Recovery Investment Tax Fund. Counties may use fund revenues to reduce the rates of resource recovery facilities; build sanitary landfills to service resource recovery facilities; build and operate sanitary landfills if resource recovery is not feasible; and finance closure costs of a sanitary landfill.

SALES TAX

(a) SALES AND USE TAX

Citation: New Jersey Sales and Use Tax Act; N.J.S.A. 54:32B—1 *et seq.*

DESCRIPTION

Sales and Use Tax Act applies to receipts from (a) retail sale, rental or use of tangible personal property, (b) retail sale of producing, fabricating, processing, installing, maintaining, repairing, storing and servicing tangible personal property and certain advertising services, (c) sales of restaurant meals, (d) rental of hotel and motel rooms and (e) certain admission charges.

A compensating use tax is also imposed on retail purchases of tangible personal property made outside the State for use in New Jersey. The use tax does not apply if the taxable property has already been, or will be, subjected to sales tax.

All persons required to collect the tax must file an Application for Registration. Each registrant's authority to collect the sales tax is certified by a Certificate of Authority, issued by the Division, which must be prominently displayed at each place of business to which it applies.

HISTORY

Sales and Use Tax Act became effective July 1, 1966. Rate of tax was set as 3% (C. 30, P.L. 1966).

Additional exemptions from the tax were provided by C. 25, P.L. 1967. C. 7, P.L. 1970 increased the tax rate to 5%, effective March 1, 1970. This Act and C. 25, P.L. 1970 contained certain transitional provisions relating to thie increased rate.

Effective July 1, 1972, sales of alcoholic beverages, except draught beer sold by the barrel, to any retail licensee were made subject to Sales and Use Tax (C. 27, P.L. 1972). The 1972 amendment repealed taxation of sales of packaged liquor by retailer to consumer. The tax now applies at the wholesale-retail level. Its base is the minimum consumer retail price as filed with the Board of Alcoholic Beverage Control.

A new tax imposed on wholesale receipts of alcoholic beverage licensees at 6.5% of the wholesale price supersedes the prior tax imposed under the sales tax law at 5% of the minimum consumer resale price (C. 62, P.L. 1980).

Production machinery and equipment is exempt from sales tax effective January 1, 1978.

Sale, rental or lease of commercial motor vehicles weighing more than 18,000 pounds is exempt from sales tax effective January 1, 1978. (C. 217, P.L. 1977).

The Division took over administration of the Atlantic City Luxury Sales Tax (C. 60, P.L. 1980).

Recycling equipment is exempt from sales tax effective January 12, 1982 (C. 546, P.L. 1981).

The sales tax rate increased to 6%, effective January 3, 1983 (C. 227, P.L. 1982).

Non-prescription drugs, household paper products and soaps and detergents are exempt from sales tax, effective July 1, 1983.

MAJOR EXEMPTIONS

(1) Advertising services for newspapers and magazines;
(2) Draught Beer;
(3) Bible and other sacred scriptures;

(4) Casual sales except motor vehicles and registered boats;
(5) Cigarettes subject to Cigarette Tax Act;
(6) Clothing, except furs;
(7) Farm supplies and equipment;
(8) Flags of the United States and State of New Jersey;
(9) Food, food products and non-alcoholic beverages (off premises);
(10) Food sold in school cafeterias;
(11) Prescription drugs and other medical aids;
(12) Motor fuels
(13) Periodicals and textbooks;
(14) Professional and personal services;
(15) Real estate sales;
(16) Tangible personal property used in research and development;
(17) Telephone lines, cables and other equipment;
(18) Transportation of persons or property;
(19) Utilities;
(20) Production machinery and equipment;
(21) Commercial motor vehicles weighing more than 18,000 pounds.
(22) Non-prescription drugs;
(23) Household products; and
(24) Soaps and detergents.

RATE OF TAX

6% on taxable sales.

The bracket system on taxable sales under $1 is as follows:

Amount of Sales	*Tax*
$0.01 to 0.10	None
0.11 to 0.22	1¢
0.23 to 0.38	2¢
0.34 to 0.56	3¢
0.57 to 0.72	4¢
0.73 to 0.88	5¢
0.89 to 1.10	6¢

COLLECTIONS (Fiscal Year)

1976	$ 829,483,092	1981	$1,201,213,918
1977	905,149,435	1982	1,303,877,865
1978	1,003,034,342	1983	1,582,348,981
1979	1,098,017,244	1984	1,974,445,427
1980	1,179,877,566	1985	2,260,827,342

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

(b) ALCOHOLIC BEVERAGE WHOLESALE SALES TAX

Citation: The Alcoholic Beverage Wholesale Sales Tax Act; N.J.S.A. 54:32 C-1 et seq.

DESCRIPTION

Alcoholic Beverage Tax applies to receipts from every sale of alcoholic beverages, except draught beer sold by the barrel, by any wholesaler to any retail licensee.

HISTORY

The Alcoholic Beverage Wholesale Sales Tax Act (C. 62, P.L. 1980) became effective August 1, 1980. Rate increased to 7.3% effective March 1, 1984 (C. 531, P.L. 1983).

RATE OF TAX

7.3% on taxable sales.

COLLECTIONS (Fiscal Year)

1982	$75,135,697
1983	77,935,145
1984	76,613,739
1985	81,018,889

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use—88%; 12% is deposited in a special account known as the Alcoholism Education and Rehabilitation Fund.

(c) ATLANTIC CITY LUXURY SALES TAX

Citation: The Atlantic City Luxury Sales Tax Act; N.J.S.A. 40:48-8.15 et seq., Sales and Use Tax Act 54:32B-24.1 et seq.

DESCRIPTION

Atlantic City Luxury Tax applies to receipts from the sale of:

1. Alcoholic Beverages sold by the drink;
2. Cover charges in restaurants, hotels etc.;
3. Room rental;
4. Hiring of rolling chairs, beach chairs and cabanas; and
5. Tickets of admission.

RATE OF TAX

9% on taxable sales.

COLLECTIONS (Fiscal Year)

1982	$ 5,356,369
1983	11,282,819
1984	13,185,366
1985	13,779,850

TABLE 16
SALES AND USE TAX EXEMPTIONS COMPARISON WITH OTHER STATES

Item	Conn.	Md.	Mass.	N.J.	N.Y.	Ohio	Pa.
Beer On-Premises	T	T	T	T[3]	T	T[5]	T
Beer Off-Premises	T	T	T	T[3]	T	T[5]	T
Cigarettes	T	E	E	E	T	T	E
Clothing	T[1]	T	E[2]	E	T	T	E
Food Off-Premises	E	E	E	E[6]	E	E	E
Liquor On-Premises	T	T	T	T[3]	T	T	T
Liquor Off-Premises	T	T	T	T[3]	T	T	T
Manufacturing Equipment	E	E	E	E	E[4]	E	E
Motor Fuels	E	E	E	E	T	E	E

(T—Taxable; E—Exempt.)

[1] Children under 10—exempt.

[2] Up to $175.

[3] Effective Aug. 1, 1980 sales of alcoholic beverages except draught beer sold by the barrel, are taxed separately at the wholesale price.

[4] Taxable in New York City.

[5] 3.2% beer—exempt.

[6] Food and drink sold for off-premises consumption, where such food and drink (including sandwiches) are prepared and ready for consumption are subject to sales tax.

TABLE 17
SALES AND USE TAX RATES: COMPARISON WITH OTHER STATES

State	*Year of Adoption*	*Rate*
Connecticut	1947	7-1/2%
Maryland	1947	5%
Massachusetts	1966	5%
New Jersey	1966	6%
New York	1965	4%—State; 4.25%—Local[1]
Ohio	1934	5%—State; 0.5¢—Local[2]
Pennsylvania	1953	6%

[1] The State rate is 4%. However, counties and municipalities may impose additional taxes ranging up to 4%.

[2] The law authorizes counties to levy a 1/2% local sales tax. Five counties have done so, bringing their State-local rates to 4-1/2%: Allen Co., Cuyahoga Co., Hamilton Co., Lake Co., and Miami Co.

DISPOSITION OF REVENUES

Revenues are forwarded to Atlantic City Approvement Authority.

SAVINGS INSTITUTION TAX

Citation: The Savings Institition Tax Act: N.J.S.A. 54:10D—1 *et seq.*

DESCRIPTION

Savings Institution Tax is applicable to every savings institution doing a financial business in New Jersey. The Act defines "Savings Institution" as any state or federally chartered building and loan association, savings and loan association or savings bank. The tax is based upon net income as of the close of the preceding tax year, but in no event less than $50 for savings institutions with assets under $1 million and no less than $250 for savings institutions with assets of $1 million or more.

HISTORY

Chapter 160, P.L. 1979 reduced the rate from 5% to 3% effective January 1, 1980.

EXCLUSIONS FROM TAX

(1) 100% of dividends of an owned and qualified subsidiary and

(2) 50% of other dividends included in taxable income for federal tax purposes.

TABLE 18
STATE TAXES ON BANKS AND FINANCIAL INSTITUTIONS: COMPARISON WITH OTHER STATES

State	Rate	Basis of Tax
Pennsylvania	15 mills per $1	On actual value of capital stock of national & State banks and savings institutions.
	11-1/2%	On net earnings or income of mutual corporations (savings institutions without capital stock), building & loan assns., Federal & State savings & loan associations.
	1%	On gross receipts of private bankers.
Massachusetts	12.54% (maximum established by State Tax Commission)	Net income of national banks, trust companies & Morris Plan banks.
New York	12%	Net income of State banks, savings and loan associations, trust companies, domestic financial corporations, national banks and production credit associations.
Maryland	7%	Net income of financial institutions except savings banks; building & savings and loan associations.
	3/4% of 1%	Net earnings over $100,000 of savings banks; building, savings and loan associations.
Connecticut	10%	Net income of national and State banks, mutual savings banks, savings & loan and building & loan associations. Mutual trust investment companies & Savings bank investment companies are exempt.
Ohio	1-1/2 mills per $1	Shares or capital employed or ownership interest in capital employed as the case may be, is assessed at the book value thereof on banks and financial institutions.
New Jersey[1]	1-1/2%	On allocated net worth; Unincorporated Financial Business such as personal finance or small loan finance in competition with national banks.
	3%	On net income of savings banks and savings and loan and building and loan associations.

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[1] Chapters 170 and 171, P.L. 1975 subjected Banks and Financial Corporations to the Corporation Business Tax Law which taxes net worth at 2 mills and net income at 9%.

RATE OF TAX

3% of net income.

Minimum tax is $50 for associations with assets of less than $1 million and $250 for associations with assets of $1 million or more.

PREPAYMENT

In addition to the tax due, for accounting periods ending April, 1980 and thereafter, an 80% prepayment of tax for the following year must also be made. Credit against the current year's tax liability for such prepayment is allowed.

COLLECTIONS (Fiscal Year)

1976	$2,203,543	1981	$ 108,299
1977	2,974,894	1982	128,190
1978	4,064,465	1983	376
1979	4,293,214	1984	3,576,268
1980	3,954,792	1985	4,484,525

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

SOLID WASTE IMPORTATION TAX

Citation: N.J.S.A. 13:1E-138c.

DESCRIPTION

The Solid Waste Importation Tax is levied upon the owners and operators of every sanitary landfill facility located in New Jersey which accepts out-of-district solid waste for disposal on or after May 1, 1985. The Solid Waste Importation Tax expires on January 1, 1996.

HISTORY

The Solid Waste Management Act, N.J.S.A. 13:1E-1 et seq., was amended by C.38, P.L. 1985, signed into law on February 4, 1985, levying three additional taxes on sanitary landfill facilities effective May 1, 1985.

RATE OF TAX

The tax rate is $1.00 per ton on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is $0.004 per gallon. The tax rate increases to $4.00 per ton of solids as of January 1, 1988 and increases by $2.00 per ton of solids annually thereafter.

COLLECTIONS (Fiscal Year)

1985	$364,813

DISPOSITION OF REVENUES

The revenues from the Solid Waste Importation Tax are deposited in the Resource Recovery Investment Tax Fund in the New Jersey Department of Treasury and distributed to the District Resource Recovery Investment Tax Fund for the county wherein the sanitary landfill receiving out-of-district waste is located. Counties may use fund revenues to reduce the rates of resource recovery facilities; build sanitary landfills to service resource recovery facilities; build and operate sanitary landfills if resource recovery is not feasible; and finance closure costs of a sanitary landfill.

SOLID WASTE RECYCLING TAX

Citation: Recycling Act; N.J.S.A. 13:1E-92 et seq.

DESCRIPTION

The Solid Waste Recycling Tax is levied upon the owner or operator of every sanitary landfill facility located in New Jersey on all solid waste accepted for disposal on or after January 1, 1982.

The Solid Waste Recycling Tax terminates on December 31, 1986.

HISTORY

The Recycling Act (C. 278, P.L. 1981) was signed into law on September 9, 1981 and became effective January 1, 1982.

RATE OF TAX

The tax rate is $0.12 per cubic yard on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is $0.0006 per gallon. Solid waste accepted on or after January 1, 1986 will be taxed at the rate of $0.06 per cubic yard and $0.0003 per gallon.

COLLECTIONS (Fiscal Year)

1982	$1,860,051
1983	4,463,745
1984	4,645,319
1985	4,236,469

DISPOSITION OF REVENUES

The proceeds constitute a fund, the State Recycling Fund, jointly administered by the New Jersey Department of Energy and the New Jersey Department of Environmental Protection, to provide for a comprehensive recycling plan and program in this State.

SOLID WASTE SERVICES TAX

Citation: N.J.S.A. 13:1E-138a.

DESCRIPTION

The Solid Waste Services Tax is levied upon the owners and operators of every sanitary landfill facility located in New Jersey on all solid waste accepted for disposal on or after May 1, 1985.

HISTORY

The Solid Waste Management Act, N.J.S.A. 13:1E-1 et seq., was amended by C.38, P.L. 1985, signed into law on February 4, 1985, levying three additional taxes on sanitary landfill facilities effective May 1, 1985.

RATE OF TAX

The tax rate is $0.50 per ton on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is $0.002 per gallon. On January 1, 1986, and on the first of January annually thereafter, the tax rate will increase on solids by $0.05 per ton.

COLLECTIONS (Fiscal Year)

1985	$444,320

DISPOSITION OF REVENUES

The revenue collected from the Solid Waste Services Tax is deposited in the Solid Waste Services Tax Fund administered by the New Jersey Department of Environmental Protection. Monies in the fund are allocated to the counties based on the amount of waste generated and used for implementing county solid waste management plans.

SPILL COMPENSATION AND CONTROL TAX

Citation: The Spill Compensation and Control Act: N.J.S.A. 58:10-23.11, *et seq.*

DESCRIPTION

The Spill Compensation and Control Tax is imposed upon the New Jersey transfer of hazardous substances, (as determined by the New Jersey Department of Environmental Protection).

The Tax is payable by:

(a) The operator or owner of the receiving major facility or vessel on a transfer of a hazardous substance from a major facility or vessel; or

(b) The operator or owner of the transfering major facility on a transfer of a previously untaxed nonpetroleum hazardous substance to a nonmajor facility; or

(c) The owner of a hazardous substance transferred to a public storage terminal from a major facility or vessel.

HISTORY

Spill Compensation and Control Act (C. 141, P.L. 1976) became effective April 1, 1977. Effective April 1, 1980, an alternate tax rate was established on transfers of nonpetroleum hazardous substances. (C. 346, P.L. 1979). The tax base was significantly expanded effective April 1, 1980 (C. 73, P.L. 1980). Effective Nov. 1980, the tax rates were revised from $.01 to $.04 per barrel transferred. Effective Aug. 1, 1982 the tax rates reverted back to such rates in effect prior to Nov. 1, 1980. In 1985 the rates were reverted to rates in effect Nov. 1, 1980, namely $0.04 per barrel, except the rate on petroleum products which remains at $0.01 per barrel.

RATE OF TAX

(1) Nonpetroleum hazardous substances—greater of $0.04 per barrel or 0.8% of fair market value;

(2) Petroleum products—$0.01 per barrel; and

(3) Precious metals—$0.04 per barrel.

COLLECTIONS (Fiscal Year)

1978	$ 6,429,830	1982	$15,346,938
1979	6,402,848	1983	10,510,454
1980	6,850,324	1984	9,817,014
1981	12,788,846	1985	9,768,637

DISPOSITION OF REVENUES

The proceeds constitute a fund (New Jersey Spill Compensation Fund) to insure compensation for cleanup costs and damage associated with the discharge of petroleum products and other hazardous substances.

TRANSFER INHERITANCE AND ESTATE TAX

Citation: The Transfer Inheritance Tax Act: N.J.S.A. 54:33—1 *et seq.* and The New Jersey Estate Tax Act: N.J.S.A. 54:38—1 *et seq.*

DESCRIPTION

Transfer Inheritance Tax applies to the transfer of all personal property and New Jersey real property having a value of $500.00 or more in estates of resident decedents and of real property and tangible personal property of non-resident decedents located within the State of New Jersey.

An estate tax in addition to the Transfer Inheritance Tax is designed to absorb any portion of the credit allowed under the Federal Estate Tax statutes which is not fully taken up by the taxes paid under the Transfer Inheritance Tax of this State and all other states.

Transfer Inheritance Tax is non-recurring at rates based upon the relationship of the ultimate beneficiaries to the decedent and the amount received by each. The due date of the tax is the date of death.

Due to the multiplicity and complexity of laws dealing with distribution of estates it is difficult for the taxpayer to predetermine the exact tax liability. The Division therefore, determines the tax liability and bills the taxpayer. This is usually a one-time operation with a relatively low percentage of the files being reopened at a later date. Statutes require, however, that all records be retained for 15 years.

HISTORY

New Jersey first imposed an Inheritance Tax in 1892 at a rate of 5% on property transferred from a decedent to a beneficiary.

In 1909, legislation was enacted which formed the basis of present Inheritance Tax (N.J.S.A. 54:33 and 54:38).

Retroactive to Jan. 1, 1985 (C.57, P.L. 1985), the tax on the transfer of property to a husband or wife of a decedent is eliminated.

On transfers of property to a father, mother, grandparent, child or children of a decedent, the inheritance tax will be imposed as follows:

—Through June 30, 1985, the tax on the amount inherited in excess of $15,000 remains in effect;

—Effective July 1, 1985, through June 30, 1986, no tax will have to be paid on the first $50,000 inherited;

—Effective July 1, 1986, through June 30, 1987, no tax will have to be paid on the first $150,000 inherited;

—Effective July 1, 1987, through June 30, 1988, no tax will have to be paid on the first $250,000 inherited;

—On and after July 1, 1988, the tax is eliminated.

EXEMPTIONS

(1) All transfers under $500;

(2) Family transfers of $5,000 or less to each parent, grandparent, spouse, child, mutually acknowledged child, stepchild or the issue of a child or adopted child. Dower and curtesy are exempt; on July 1, 1978 exemption increased to $15,000 in estates of decedents dying on or after that date.

(3) Life Insurance proceeds paid to named beneficiary;

(4) Charitable transfers for the use of any educational institution, church, hospital, orphan asylum, public library, etc.;

(5) Transfers for public purposes made to New Jersey or any political subdivision thereof;

(6) Federal civil service retirement benefits payable to a beneficiary other than the estate;

(7) Annuities payable to survivors of military retirees.

(8) Qualified employment annuities paid to a surviving spouse.

Beneficiary Classes

CLASS A	Father, mother, grandparents, wife, husband, child or children of decedent, adopted child or children, issue of any child* or legally adopted child of a decedent, mutually acknowledged child and stepchild.
CLASS B	This class eliminated by Chapter 61, Laws of 1962, effective July 1, 1963.
CLASS C	Brother or sister of decedent; wife or widow of a son of decedent, or husband or widower of a daughter.
CLASS D	Every other transferee, distributee or beneficiary.
CLASS E	State of New Jersey, municipal corporation with the State of New Jersey, or other political subdivision thereof; proceeds of life insurance transferred to trustees and beneficiaries of trust deeds or agreements; proceeds of life insurance payable to any beneficiary other than the estate of the decedent or his executor or administrator; transfers, surrender or exercise of any right to change the beneficiary of insurance; soldiers' benefits from federal government; and property passing to, for the use of or in trust for any educational institution, church, hospital, orphan asylum, public library or Bible and tract society or to, for the use of or in trust for any institution or organization organized and operated exclusively for religious, charitable, benevolent, scientific, literary or educational purposes, including any institution instructing the blind in the use of dogs as guides, no part of the net earnings of which inures to the benefit of any private stockholder or other individual or corporation provided that this exemption shall not extend to transfers of property to such educational institutions and organizations of other states, the District of Columbia, territories and foreign countries which do not grant an equal and like exemption on transfers of property for the benefit of such institutions and organizations of this state.

*The phrase "issue of any child" has been construed in Palmer vs. Kingsley, 27 N.J. 425, to include the legally adopted children of a child of a decedent.

Exemptions

CLASS A	$15,000 to each in class.
CLASS B	Eliminated
CLASS C	If less than $500.00, no tax; if $500.00,
CLASS D	or more, no exemption.
CLASS E	Entirely exempt.

Note: This Class A exemption of $15,000.00 applies to estates of decedents dying on or after July 1, 1978. Exemption for decedents dying prior to July 1, 1978 is $5,000.00.

In general, tax rates are the same for non-resident and resident decedents.

COLLECTIONS (Fiscal Year)

1976	$ 79,933,845	1981	$122,318,134
1977	85,497,185	1982	124,938,624
1978	96,056,901	1983	148,245,337
1979	100,435,754	1984	171,362,876
1980	111,646,287	1985	194,424,660

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 19

TRANSFER INHERITANCE AND ESTATE TAX COMPARISON WITH OTHER STATES

New Jersey:	Rates range from 2% to 16% on each beneficiary's share. The rates vary with the value of the legacy and relationship of the beneficiary.
Connecticut:[1]	Rates range from 3% to 14% on each beneficiary's share. The rates vary with the value of the legacy and relationship of the beneficiary.
Maryland:	This state has two classes of rates. Class I which involves relationship of the beneficiary, the rate of tax is 1% on the entire share, and Class 2, all others, the rate of tax is 10% on the entire share.
New York:	Rates range from 2% to 21% on the net estate of the decedent.
Ohio:	Rates range from 2% to 7% on the estate of the decedent.
Pennsylvania:	This state has two classed of rates. On Class A, which involves relationship of the beneficiary, the rate of tax is 6%, and on Class B, all others, the rate of tax is 15%.

Each of these states has an estate tax to absorb the maximum credit allowed against the Federal Estate Tax.

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[1] An additional 10% surcharge is imposed with respect to estates of persons dying on or after July 1, 1983.

CHAPTER IV

LEGISLATION AND COURT DECISIONS

LEGISLATION

ALCOHOLIC BEVERAGE TAX

Allows Farm Winery Licensees To Make Wine Using Up to 49% Out of State Grown Grapes—Chapter 131, P.L. 1985 (approved April 12, 1985)

That act amends R.S. 33:1-10 to permit holders of farm winery licenses to manufacture fermented wine or fruit juice using up to 49% out-of-state grown grapes for the first five years of the winery's operation. The present law requires fermented wine and fruit juice produced by the holder of a farm winery license to be produced from 100% New Jersey grown fruit.

This act is effective immediately.

BOAT OWNERSHIP CERTIFICATE ACT

Provides A System of Ownership Certification For Vessels, Hulls and Outboard Motors—Chapter 152, P.L. 1984 (approved September 12, 1984)

This act provides for a system titling marine equipment similar to that now used for titling motor vehicles. There is provision for a licensing fee. The enforcement of the Act is in the jurisdiction of the Division of Motor Vehicles in the Department of Law and Public Safety.

All powers and duties exercised by the Department of Environmental Protection pursuant to the "New Jersey Boat Act of 1962", P.L. 1962 c.73 (C. 12:7-34.36 et seq.) are transferred to the Division of Motor Vehicles in the Department of Law and Public Safety.

The Act takes effect six months following enactment.

CORPORATION BUSINESS TAX

Net Operating Loss Carryover Allowed For Seven Years Following The Year of The Loss For Taxable Years Ending After June 30, 1984—Chapter 143, P.L. 1985 (approved April 22, 1985)

This act amends the Corporation Business Tax Act, P.L. 1945, c. 162 (C. 54:10A-4) to provide for a net operating loss carryover for seven years following the year of the loss for taxable years ending after June 30, 1984. The amount of the net operating loss for the loss year must be carried forward to the earliest taxable years to which it may be carried. The amount of the carryover loss to each of the other taxable years consists of the excess, if any, of the amount of the loss over the sum of the entire net income computed without the exclusions allowed from the gross income of an international banking facility and any dividend exclusions allowed or the net operating loss deduction for each of the prior taxable years to which the loss may be carried.

Where there is a change in 50% or more of the ownership of a corporation resulting from the redemption or sale of stock and the corporation changes the trade or business giving rise to the loss, no net operating loss sustained before the changes may be carried over to be deducted from income earned after such changes. Furthermore, where there is proof that the corporation was

RATE OF TAX

After January 1, 1985, transfers to class "A" husband or wife are totally exempt. Only Class "A" beneficiaries other than surviving spouses are taxable after January 1, 1985.

The following tax rate table is applicable to decedents dying on or after July 1, 1978, but excludes spouse dying after January 1, 1985:

	July 1, 1978 Through June 30, 1985 Class A[1]		July 1, 1985 Through June 30, 1986 Class A[2]		July 1, 1986 Through June 30, 1987 Class A[3]		July 1, 1987 Through June 30, 1988 Class A[4]		July 1, 1988 and Thereafter Class A[5]		March 29, 1962 Through June 30, 1988 Class C[6]		July 1, 1988 and Thereafter Class C[7]		March 29, 1962 and Thereafter Class D[8]	
Value of Share	Tax on Col. 1	Rate On Excess	Tax on Col. 1	Rate On Excess	Tax on Col. 1	Rate On Excess	Tax on Col. 1	Rate On Excess	Tax on Col. 1	Rate On Excess	Tax on Col. 1	Rate On Excess	Tax on Col. 1	Rate On Excess	Tax on Col. 1	Rate On Excess
0 to $ 499	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
$ 500 to 5,000	0	0%	0	0%	0	0%	0	0%	0	0%	$ 55	11%	0	0%	$ 75	15%
5000 to 15,000	0	0%	0	0%	0	0%	0	0%	0	0%	550	11%	0	0%	750	15%
15,000 to 25,000	0	2%	0	0%	0	0%	0	0%	0	0%	1,650	11%	0	0%	2,250	15%
25,000 to 50,000	$ 200	2%	0	0%	0	0%	0	0%	0	0%	2,750	11%	0	11%	3,750	15%
50,000 to 100,000	700	3%	0	3%	0	0%	0	0%	0	0%	5,500	11%	$ 2,750	11%	7,500	15%
100,000 to 150,000	2,200	4%	$ 1,500	4%	0	0%	0	0%	0	0%	11,000	11%	8,250	11%	15,000	15%
150,000 to 200,000	4,200	5%	3,500	5%	0	5%	0	0%	0	0%	16,500	11%	13,750	11%	22,500	15%
200,000 to 250,000	6,700	6%	6,000	6%	$ 2,500	6%	0	0%	0	0%	22,000	11%	19,250	11%	30,000	15%
250,000 to 300,000	9,700	6%	9,000	6%	5,500	6%	0	6%	0	0%	27,500	11%	24,750	11%	37,500	15%
300,000 to 500,000	12,700	7%	12,000	7%	8,500	7%	$ 3,000	7%	0	0%	33,000	11%	30,250	11%	45,000	15%
500,000 to 700,000	26,700	8%	26,000	8%	22,500	8%	17,000	8%	0	0%	55,000	11%	52,250	11%	75,000	15%
700,000 to 900,000	42,700	9%	42,000	9%	38,500	9%	33,000	9%	0	0%	77,000	11%	74,250	11%	105,000	16%
900,000 to 1,100,000	60,700	10%	60,000	10%	56,500	10%	51,000	10%	0	0%	99,000	11%	96,250	11%	137,000	16%
1,100,000 to 1,400,000	80,700	11%	80,000	11%	76,500	11%	71,000	11%	0	0%	121,000	13%	118,250	13%	169,000	16%
1,400,000 to 1,700,000	113,700	12%	113,000	12%	109,500	12%	104,000	12%	0	0%	160,000	14%	157,250	14%	217,000	16%
1,700,000 to 2,200,000	149,700	13%	149,000	13%	145,500	13%	140,000	13%	0	0%	202,000	16%	199,250	16%	265,000	16%
2,200,000 to 2,700,000	214,700	14%	214,000	14%	210,500	14%	205,000	14%	0	0%	282,000	16%	279,250	16%	345,000	16%
2,700,000 to 3,200,000	284,700	15%	284,000	15%	280,500	15%	275,000	15%	0	0%	362,000	16%	359,250	16%	425,000	16%
3,200,000	359,700	16%	359,000	16%	355,500	16%	350,000	16%	0	0%	442,000	16%	439,250	16%	505,000	16%

[1] $15,000 exempt. Tax schedule includes this exemption.

[2] $50,000 exempt effective July 1, 1985. Tax schedule includes this exemption.

[3] $150,000 exempt effective July 1, 1986. Tax schedule includes this exemption.

[4] $250,000 exempt effective July 1, 1987. Tax schedule includes this exemption.

[5] July 1, 1988 and thereafter . . . totally exempt.

[6] Less than $500, exempt; if $500 or more, no exemption.

[7] $25,000 exemption effective July 1, 1986 and thereafter.

[8] Less than $500 exempt; if $500 or more, no exemption.

acquired under any circumstances for the primary purpose of the use of its net operating loss carryover, the Director of the Division of Taxation may disallow the carryover.

There is no provision in the act for any net operating loss carryback.

The act also provides that a production credit association organized under the Farm Credit Act of 1971, P.L. 92-181 (12 U.S.C. Sec. 2091 et seq.) shall not be deemed a "financial business."

This act is effective immediately.

New Jersey Urban Development Corporation Act—Creates Urban Development Entity—Grants Corporation Business Tax Exemption For Certain Businesses In Project Area—Chapter 227, P.L. 1985 (approved July 8, 1985)

This act creates the New Jersey Urban Development Corporation. It states that it is the intention of the Legislature, to create an instrument for utilizing the widest possible range of financing techniques to coordinate available private and public resources for the revitilization of our urban communities. The corporation, which is allocated to the Department of Commerce and Economic Development, is intended to complement and supplement private-sector financing and development activities, and should not necessarily compete with or supplant responsible private-sector interest in the implementation of projects.

The Urban Development Corporation will oversee revitalization projects in 65 urban areas across the state. Municipalities now receiving assistance under the urban aid program or the Depressed Rural Centers Act qualify.

The corporation is empowered to make business loans to developers, to sell stocks and bonds, to finance redevelopment projects and to make grants and low-interest loans to cities to repair their infrastructures. The developing corporation will seek to unite public and private-sector resources to stimulate economic growth in urban areas. One-third of the funds will be used for loans to private developers, one-third for grants to municipalities, and the remaining third to fund "co-venture" investment programs between the state development corporation and private industry.

The program is funded by a $30 million appropriation to the Urban Development investment Fund from the Community Development Bond Act of 1982.

The Governor will oversee the corporation initially, with direction eventually shifting to a nine-member board of directors made up of five members nominated by the Governor and confirmed by the Senate and the Commissioners of Commerce and Economic Development, Community Affairs and Labor and the State Treasurer.

The Urban Development Corporation will make annual reports to the Governor and Legislature assessing economic needs in urban areas and forecasting possible remedies.

Under the terms of the legislation, any person, firm or corporation actively engaged in the conduct of business at a location within a project as defined in the act, which is subject to the provisions of the Corporation Business Tax Act and the business of which at that location consists primarily of manufacturing or other business that is not retail sales or warehouse oriented, shall, for a period of two years from the date upon which an agreement for the undertaking of the project was entered into pursuant to the Urban Development Corporation Act, be entitled to an annual credit against the amount of tax imposed of (1) $1,500.00 for each new employee employed at the location who is a resident of the qualified municipality and who immediately prior to such employment was unemployed at least 90 days or was dependent upon public assistance as the primary source of income. A credit for which an employer-taxpayer qualifies under this provision in the Urban Development Corporation Act shall be allowed in the tax year next following the tax year of qualification, and may be continued into a second tax year if such qualification continues, but it shall be allowed only for those new employees who were employed at least six consecutive months by the employer-taxpayer in the year of qualification.

Sections 1 through 6, 10A, 11 through 15, and 18 through 20 of the Urban Development Corporation Act take effect immediately. This includes section 12 of the Act which provides for the corporation business tax reduction which takes effect immediately. Sections 7 through 10, 16 and 17 of the Urban Development Corporation Act takes effect one year after the date of enactment, which was July 8, 1985.

GROSS INCOME TAX

Constitutional Amendment Approved by Voters Would Prevent Any Future Taxation of Social Security and Railroad Retirement Benefits—November 6, 1984.

A constitutional amendment was approved by the voters on November 6, 1984. Although Federal social security and railroad retirement benefits are presently exempt from the New Jersey Gross Income Tax Act, **N.J.S.A.** 54A:1-1, et seq., the constitutional amendment which was approved by the voters on November 6, 1984 would prevent the state from including these benefits in any future state tax programs.

Tax Refund Claim Can Be Designated for the Child Life Protection Fund—Chapter 197, P.L. 1985 (approved June 25, 1985).

This act establishes a Children's Trust Fund and the Child Life Protection Commission. It provides that each taxpayer who is due a tax refund on his taxes paid pursuant to the Gross Income Tax Act shall have the opportunity to indicate on his tax return that a portion of his tax refund in the amount of $2, $5 or $10 be deposited in a special fund known as the Child Life Protection Fund. The State Treasurer is to deposit into the Fund all monies designated for the Fund. The Legislature shall annually appropriate all monies deposited in the Fund to the Child Life Protection Commission.

The Child Life Protection Commission, established in accordance with the provisions in the act, would use the monies to award grants to public and private agencies and organizations for the purpose of planning and establishing or improving programs and services concerning abused or neglected children and their families.

This abstract relates to only those provisions in the act that relate to the Gross Income Tax Act. **N.J.S.A.** 54A:1-1 et seq.

This act is effective immediately, but shall apply to the 1985 tax year and thereafter. The provision allowing the designation of a portion of a tax refund claim to be paid to the Child Life Protection Fund shall expire on December 31 of the year in which the aggregate amount of money designated by taxpayers for deposit in the Children's Trust Fund reaches $20,000,000.00.

TRANSFER INHERITANCE TAX

Phaseout of Part Of Inheritance Tax—Chapter 57, P.L. 1985 (approved February 27, 1985)

The act provides that the transfer of property to a husband or wife of a decedent is exempted retroactive to January 1, 1985. The tax remains in effect on transfers to husband or wife of a decedent through December 31, 1984.

On transfers of property to a father, mother, grandparent, child or children of a decedent, or to any child or children adopted by the decedent in conformity with the laws of this State or of any of the United States or of a foreign country or the issue of any child or legally adopted child of a decedent, the tax on the amount inherited in excess of $15,000 remains in effect through June 30, 1985. Effective July 1, 1985 through June 30, 1986, no tax will have to be paid on the first $50,000 inherited. For transfers made from July 1, 1986 through June 30, 1987, no tax will have to be paid on the first $150,000 inherited. For transfers made from July 1, 1987 through June 30, 1988, no tax will have to be paid on the first $250,000 inherited. For transfers made to fathers, mothers, grandparents and children on or after July 1, 1988, the tax is eliminated.

On transfers of property to a brother or sister of a decedent, wife or widow of a son of a decedent, or husband or widower of a daughter of a decedent, the tax remains in effect without any change through June 30,-1988. Effective July 1, 1988, there will be no tax on the first $25,000 inherited.

The act also provides that the Director of the Division of Taxation shall prepare and transmit to the Governor on or before October 1, 1986 and on or before October 1 annually thereafter, a report concerning the taxation of property transfers under the Transfer Inheritance Tax Act, R.S. 54:34-1, et seq., in such a manner as to facilitate an evaluation of the comparability of this state's inheritance tax structure to selected other states. The report shall include information that will enable an evaluation of the tax liability for gross and taxable estates. The report shall include observations and recommendations concerning the taxation of property transfers under the inheritance tax, R.S. 54:34-1, et seq.

The act is effective immediately and shall be applicable to transfers of property on and after January 1, 1985.

INSURANCE RETALIATORY TAX

Excludes Special Purpose Obligations And Assessments From Computation of Retaliatory Tax Liability of Foreign Property and Casualty Insurers—Chapter 88, P.L. 1985 (approved May 26, 1985)

This act amends P.L. 1950, c. 231 (C. 17:13-15) to exclude special purpose assessments imposed in connection with particular kinds of insurance, such as those imposed by State second injury funds, from the computation of the retaliatory tax liability of foreign property or casualty insurers. In amending the law to exclude special purpose obligations and assessments, the act brings the law as it relates to the retaliatory taxation of property and casualty insurers, into conformance with the treatment of retaliatory taxes imposed on foreign life insurers under **N.J.S.A.** 17B:23-5.

The Act is effective immediately.

LOCAL PROPERTY TAX

Authorizes State Treasurer To Extend To The 1985 Tax Year The Temporary Moratorium Of The Implementation Of A Revaluation For Cities Of The Fourth Class Having A Population In Excess Of 40,000—Chapter 67, P.L. 1984 (approved July 2, 1984)

This Act authorizes the State Treasurer to extend to the 1985 tax year, the temporary moratorium for the 1984 tax year of the implementation of a revaluation for cities of the fourth class having a population in excess of 40,000. The municipality must request the extension on or before January 1, 1985. The State Treasurer has the authority to extend the moratorium of the implementation of a revaluation to the tax year 1985 if he determines it is in the best interests of the municipality. The Treasurer must inform the municipality of his decision on or before January 31, 1985.

The Act took effect immediately.

Act Designed To Correct The October 1, 1983 Director's Table Of Equalized Valuations To Reflect Changes In The Sales Ratio Data By The County Board of Taxation In Its 1984 County Equalization Table—Chapter 92, P.L. 1984 (approved July 24, 1984)

The Act provides that for purposes of calculating State Aid to Education pursuant to c. 212, P.L. 1975 (C. 18A:7A-18), the Director of the Division of Taxation shall correct the October 1, 1983 Table of Equalized Valuations for a city to incorporate changes made in the sales ratio study by a county tax board in certifying its 1984 county equalization tax provided that:

1. The public schools of the city are organized as a Type I school district which is a member of a limited purpose regional school district and the city, which has a population of less than 1,000, is subject to pinelands building restrictions and the state, federal and independent authority ownership of land and land within the pinelands protection area in the city is approximately 40% of the total land area of the city; and
2. On or before March 10, 1984, a county board of taxation has adopted a 1984 county equalization table reflecting a revision in the sales ratio data from that utilized by the Director of the Division of Taxation in his October 1, 1983 Table of Equalization Valuations.

The Act is effective immediately.

Permits Municipalities To Create Special Improvement Districts And District Management Corporations—Chapter 151, P.L. 1984 (approved September 10, 1984)

This Act amends "An act authorizing municipalities to undertake, develop, construct, operate and finance, as local improvements, pedestrian malls, and supplementing Chapter 56 of Title 40 of the Revised Statutes," approved August 17, 1972 (P.L. 1972, c. 134) and authorizes the creation of special improvement districts and district management corporations.

The district management corporation is required to have an annual audit by a certified public accountant of New Jersey of its books, accounts and financial transactions which must be filed with the governing body of the municipality within four months after the close of the fiscal year of the corporation. A duplicate copy of the audit must be filed with the Director of the Division of Local Government Services in the Department of Community Affairs within five days of the filing of the audit with the governing body of the municipality.

The district management corporation must within 30 days after the close of each fiscal year, make an annual report of its activities for the preceeding fiscal year to the governing body of the municipality.

The responsibility for the enforcement of this Act is in the Division of Local Government Services in the Department of Community Affairs.

The Act is effective immediately.

Permits Tax Increment Financing in Certain Municipalities—Chapter 172, P.L. 1984 (approved October 31, 1984)

This act establishes a tax increment financing program for urban-aid municipalities. Basically, this program allows a municipality to issue bonds in order to fund projects in designated areas. The projects are intended to produce improvements in the property and, therefore, to increase the value of the property in the municipality. After the projects are completed, private developers would develop the property which would increase the value of the property further.

The bonds are repaid by "tax increments." Before projects begin, the value of all the land in a district is assessed. The amount of property tax revenues that the county, school boards, and the municipality would receive based upon that assessment is then "frozen" for the life of the district. Any increase in the property tax revenues (i.e., tax increments) collected after the projects begin is then used to repay the bonds.

The governing body of an urban-aid municipality designates an area or areas within its borders as a tax increment district or districts. The area within all districts designated cannot exceed 5% of the total property value in a municipality, unless the governing body, by ordinance, increases the total property value allowance to 10%.

District plans are developed which outline the projects to be funded, the sources of revenue, the estimated costs, the developments that private developers have proposed for project sites, etc. The Commissioner of the Department of Community Affairs and the State Treasurer shall review and approve the district plans. Upon approval by the Commissioner and the State Treasurer, the governing body shall approve the plans by ordinance.

"Qualifying municipality" is defined as a municipality which in any year subsequent to the enactment of P.L. 1978, c. 14 (C.52:27D-178 et seq.) was eligible to receive State urban aid pursuant to that act or any municipality which has (1) a population of 15,000 or less, according to the most recent federal decennial census, (2) a population density of 5,000 or more, (3) 100 or more children enrolled in the Aid to Families with Dependent Children Program, according to the data available to and utilized by the Director of the Division of Local Government Services in the Department of Community Affairs to determine eligibility for State aid under the provisions of P.L. 1978, c. 14 (C. 52:27D-178 et seq.), (4) an equalized tax rate which exceeds the State equalized tax rate and (5) an equalized valuation per capita which is less than the State equalized valuation per capita.

This act takes effect immediately but remains inoperative for 30 days following enactment, except that the commissioners are authorized, immediately upon enacement, to promulgate such rules and regulations and to provide such assistance to municipalities, permitted by the act, which they may deem necessary to facilitate the purposes and provisions of the act. Qualifying municipalities may designate districts at any time between the effective date of this act and the first day of the thirty-sixth calendar month next following the month in which this act takes effect. Districts approved by the commissioners before the first day of the thirty-sixth calendar month next following the month in which this act takes effect shall continue to retain the right, consistent with the provisions of this act, to continue any developments, projects or plans, including the issuance of additional financial obligations. A development, project or plan need not have begun before the first day of the thirty-sixth calendar month next following the month in which this act takes effect in order to be eligible for financing under the provisions of this act.

Provides for Taxation of Exempt Real Property if Used by a Private Party in an Activity Conducted for Profit Under an Agreement Other Than a Lease—Chapter 176, P.L. 1984 (approved November 2, 1984)

This act provides for the assessment and taxation of real property which is exempt if it is used by a private party in connection with an activity conducted for profit. This private party is subject to taxation to the same extent as though he owned the property or any portion of it. Exempt property leased to another who is not exempt from real property taxation is taxable under current law. Where use of the real property is allowed under an agreement other than a lease, the property is not taxable. This act is designed to overcome this apparent limitation.

This act is effective immediately and shall be applicable with regard to assessments and taxes for the tax year 1984 and thereafter.

Extends for Six Months the Time County Tax Board Members Must Complete Training Course—Chapter 188, P.L. 1984 (approved November 15, 1984)

This act amends C. 54:3-2 and extends from 18 months to 24 months the time period in which county tax board members must furnish proof that they have received certificates indicating satisfactory completion of the training courses or that they possess an assessor's certificate. The training course work is designated in Section 4, P.L. 1967, c. 44 (C. 54:1-35.28).

The act is effective immediately.

Adds Experience Requirement to the Certification Standards for Municipal Tax Collectors—Chapter 9, P.L. 1985 (approved January 16, 1985)

This act provides that in addition to graduation from a four year course at an institution of higher education an applicant for certification as a tax collector shall have not less than two years' full-time experience in tax collection. An applicant who does not meet the college education requirement may substitute on a year-to-year basis full-time experience in tax collecting or accounting. An applicant who does not meet the college education requirement or full-time experience requirement permitted as a substitution for the college education requirement may substitute certificates of completion of municipal tax collector I, II and III courses offered through Rutgers, the State University.

The act is effective immediately and applies to any applicant for examination whose application is submitted on or after the effective date of this act.

Provides Relief for Nonprofit Charitable or Religious Associations or Corporations Which Have Failed to File Timely Claims for Exemption During the Past Seven Years—Chapter 36, P.L. 1985 (approved February 1, 1985)

This act provides that during the 90-day period following the effective date of this act, the governing body of each municipality, by ordinance, may, upon showing of good cause as to why a timely claim was not filed, return all taxes collected on property owned by one or more associations or corporations organized exclusively for charitable or religious purposes, which would have been exempt had timely claim been made, except that no refund shall be made if more than seven years have passed since the last date for filing a timely application. No interest shall be paid by the municipality on any refund.

This act is effective immediately and shall expire on the ninety-first day after enactment.

Allows Municipalities To Grant Tax Abatements For Certain New Condominium Construction In Certain Distressed Urban Areas—Chapter 138, P.L. 1985 (approved April 12, 1985)

This act amends and supplements P.L. 1978, c. 93 (C. 40:55C-46.1) the "Urban Renewal Corporation and Association Law of 1961" to allow municipalities to grant tax abatements for certain new condominium construction in distressed urban centers. This would be a valuable redevelopment tool, providing a needed incentive to the development of new housing in such areas of the State which would, in turn, encourage the economic growth and the social progress of the municipalities.

This act takes effect immediately.

Makes Permissive Implementation of Revaluation of Real Property in Certain Cities of the First Class for Tax Year 1985—Chapter 152, P.L. 1985 (approved April 25, 1985)

This act makes permissive the implementation of a revaluation of real property in certain cities of the first class for the tax year 1985. It provides that notwithstanding any provisions of law or any judicial order to the contrary, no city of the first class having a population in excess of 300,000 according to the 1980 Federal decennial census, shall be required to implement a revaluation of real property for the tax year 1985. The determination of a city not to implement a revaluation pursuant to this act shall not prevent the city from conducting and implementing any partial or complete reassessment of real property in the city during the period covered by this act.

This act is effective immediately.

Exempts Owners Of Property Within A Water District From Payment For Water System If They Are Nonusers—Chapter 191, P.L. 1985 (approved June 20, 1985)

This act concerns water districts and amends R.S. 40:62-101, R.S. 40:62-102 and P.L. 1951, c. 280. It provides that property in a water district shall be exempt from assessment if the water supplied by the water district is not reasonably available to the owner of the property and prior to each assessment, the governing body of the municipality where the water district is located determines that the exemption would not adversely affect the ability of the municipality to meet the principal reduction and interest payments on outstanding bonds issued by the municipality for the creation and establishment of the water district and installation and construction of the water system.

The act is effective immediately.

Allows Persons 65 Years or Older to Receive Both Veterans and Senior Citizen Tax Deduction—Chapter 200, P.L. 1985 (approved June 26, 1985)

This act provides that a person who is qualified for a veteran's property tax deduction and a senior citizen's property tax deduction may receive both. In addition a claimant may receive any homestead rebate or credits provided by law. This act implements the provisions of the constitutional amendment approved by the voters on November 6, 1984.

The act is effective immediately.

Constitutional Amendment Approved by the Voters Would Allow Persons 65 Years or Over to Receive Both Veterans' and Senior Citizens' Tax Deduction November 6, 1984. A constitutional amendment was approved by the voters at the November 6, 1984 election which would allow persons 65 years of age or over or persons permanently and totally disabled to receive both the veterans' and senior citizens' tax deductions simultaneously. Legislation must be passed to implement this constitutional amendment.

MOTOR FUELS TAX

Temporary and Limited Exemption From Tax For Certain Alcohol-Blend Motor Fuel—Chapter 88, P.L. 1984 (approved July 18, 1984)

This Act provides for a temporary and limited exemption for certain alcohol-blend motor fuel from the tax on motor fuels, by amending R.S. 54:39-2 and R.S. 54:39-27. "Alcohol-blend motor fuel" is defined to mean a liquid or gaseous substance, sold or used to propel motor vehicles upon the public highways, which is gasoline combined with a minimum of 10% grain-derived ethyl alcohol, whose purity is at least 99% alcohol, produced in the State from whole grain.

The tax per gallon on each gallon of alcohol-blend motor fuel is to be imposed as follows:

1. On and after October 1, 1985 but before January 1, 1988 the tax on alcohol-blend motor fuel shall be $0.08 less than the rate applicable and paid on the sale or use of other fuels taxed under this section which do not contain such a blend.
2. On and after January 1, 1988 but before January 1, 1990 the tax on alcohol-blend motor fuel shall be $0.06 less than the rate applicable and paid on the sale or use of other fuels taxed under this section which do not contain such a blend.
3. On and after January 1, 1990 but prior to January 1, 1992 the tax on alcohol-blend motor fuel shall be $0.04 less than the rate applicable and paid on the sale or use of other fuels taxed under this section which do not contain such a blend.
4. On and after January 1, 1992 the tax on alcohol-blend motor fuel shall be at the same rate applicable and paid on the sale or use of other such fuels taxed under this section which do not contain such a blend.

Any tax on alcohol-blend motor fuel imposed pursuant to this subsection shall be paid at the same time and in the same manner as the payment for the tax imposed on other fuels under the Act.

The Act is effective immediately.

Proposed Constitutional Amendment to be Voted Upon to Dedicate 2½ Cents Per Gallon of Motor Fuels Tax to Transportation—ACR-130, filed July 30, 1984. This assembly concurrent resolution provides for a proposed constitutional amendment to be voted upon at the next election to dedicate 2½ cents per gallon of the motor fuels tax for transportation.

Constitutional Amendment Approved by Voters Which Authorizes Legislature to Appropriate 2.5 Cents Per Gallon of Gasoline Tax to Trans-

portation Trust Fund—November 6, 1984. A constitutional amendment was approved by the voters on November 6, 1984. it authorizes the Legislature to appropriate 2.5 cents of the state's 8 cent a gallon gasoline tax to the Transportation Trust Fund for the construction, reconstruction, repair and rehabilitation of the state's transportation system.

Technical Changes in the Motor Fuels Use Tax Act of 1963—Chapter 7, P.L. 1985 (approved January 16, 1985)

This act makes sundry amendments to P.L. 1963, c. 44, the Motor Fuels Use Tax Act of 1963 (C. 54:39A-1 et seq.). Aside from making technical changes in the language of the act, the new legislation adds language dealing with bulk fuel, increases certain penalties and fees, and extends the period of time for filing certain reports. Section 7 of the act providing for the filing of joint reports is repealed.

Bulk fuel is defined to mean fuel in quantities of not less than 500 gallons delivered into storage tanks, owned or rented under lease for a term of not less than one year by the user for future consumption.

The act is effective immediately.

REALTY TRANSFER FEE

Exemption from Payment of Realty Transfer Fee for Deeds Pursuant to Divorce in Certain Cases—Chapter 17, P.L. 1985 (approved January 25, 1985)

This act amends the Realty Transfer Fee Tax Law, P.L. 1968, c. 49, to exempt from the payment of the Realty Transfer Fee where a deed is recorded within 90 days following the entry of a divorce decree which dissolves the marriage between the grantor and grantee.

The act is effective immediately.

Increase In Fees—Dedication To Low And Moderate Income Housing—Chapter 225, P.L. 1985 (approved July 2, 1985)

This act is a companion law to the Fair Housing Act, the low and moderate income housing law, Chapter 222, P.L. 1985 (approved July 2, 1985) enacted by the Legislature.

The realty transfer fee schedule is revised by providing for a realty transfer fee for $1.75 fee for each $500.00 of consideration up to $150,000.00 and a $2.50 fee for each $500.00 in excess of $150,000.00.

28.6% of the proceeds from the first $1.75 for each $500.00 of consideration or fractional part thereof recited in the deed is for county use, and the balance for state use. The additional 75 cents fee for each $500.00 of consideration or fractional part in excess of $150,000.00 is to be credited to the Neighborhood Preservation Nonlapsing Revolving Fund established pursuant to Chapter 222, P.L. 1985 (approved July 2, 1985), the "Fair Housing Act."

The act provides for exemption of $1.25 per $500.00 consideration or fractional part thereof of the realty transfer fee on the sale of one or two-family residential premises by a senior citizen, blind person or disabled person. No exemption shall be allowed if the property sold is jointly owned and one or more of the owners is not a senior citizen, blind person, or disabled person.

Transfers of title to real property upon which there is new construction are exempt from payment of $1.00 for each $500.00 or fractional part thereof not in excess of $150,000.

No transfers are eligible for more than one exemption under this section of the law. All fees are collected on transfer subject to the senior citizen, blind or disabled persons exemption under this section of the law are to be remitted to the county treasurer for use of the county. 66⅔ of the proceeds from the fees imposed upon the consideration not in excess of $150,000.00 for transfers of real property upon which there is new construction, and an amount equal to 20% of the proceeds of the $2.50 fee imposed upon each $500.00 of consideration or fractional part thereof in excess of $150,000.00 for transfers of real property upon which there is new construction, shall be remitted to the county treasurer for use of the county.

The balance of the fees collected on transfers subject to the new construction exemption shall be remitted to the State Treasurer and shall be credited to the Neighborhood Preservation Nonlapsing Revolving Fund established pursuant to Chapter 222, P.L. 1985 (approved July 2, 1985).

This act is effective January 1, 1986 which is the January 1 next following the enactment of Chapter 222, P.L. 1985 (approved July 2, 1985).

SALES AND USE TAX ACT

Exempts From Tax Receipts From Sales of Advertising or Promotional Materials Prepared Within or Outside New Jersey for Distribution by a New Jersey Direct Mail Advertising or Promotional Firm to Out-of-State Recipients—Chapter 24, P.L. 1985 (approved January 25, 1985)

This act amends the Sales and Use Tax Act to exempt from the sales and use tax receipts from sales of advertising or promotional materials which are prepared within or outside of the State of New Jersey for distribution by a New Jersey direct mail advertising or promotional firm to out-of-state recipients. The exemption applies to receipts from charges for the printing or production of advertising and promotional materials whether prepared in, or shipped into New Jersey after preparation and stored for subsequent shipment to out-of-state customers. The exemption does not apply to advertising services performed in this state for out-of-state recipients.

The act is effective immediately.

SOLID WASTE DISPOSAL AND RESOURCE RECOVERY ACT

Three New Taxes Levied on Waste Disposal to Help Finance Resource Recovery Facilities—Chapter 38, P.L. 1985 (approved February 4, 1985)

This act levies three new taxes on solid waste disposal to help finance construction of costly resource recovery facilities. The three new taxes on waste disposal seek to help counties cushion the transition from landfills to resource recovery which will involve the construction of costly incinerators.

The three taxes levied upon the owner or operator of a sanitary landfill facility are as follows:

1. A solid waste services tax at the initial rate of $0.50 per ton of solids and $0.002 per gallon of liquids on all solid waste accepted for disposal at a sanitary landfill facility. In the second year of the imposition of the tax and annually thereafter, the rate of the services tax shall be increased by $0.05 per ton of solids. The act provides no expiration date for the solid waste services tax which becomes effective on May 1, 1985.

2. A resource recovery investment tax at the initial rate of $1.00 per ton of solids and $0.004 per gallon of liquids on all solid waste accepted at a

sanitary landfill facility. Unless the tax rate is adjusted (not to exceed $10.00 per ton of solids and $0.04 per gallon of liquids or the equivalent thereof) pursuant to section 11 of the act by a study conducted by each county in consultation with the Department of Environmental Protection so as to lower the cost to a level which is competitive with the cost of disposal in a sanitary landfill facility utilized by the county, or to finance the closing costs for the proper closure of any terminated sanitary landfill facility located within the county, the rate of the investment tax shall be increased as follows:

In the second year of the imposition of the investment tax, the rate of the investment tax shall be increased to $2.00 per ton of solids; in the third year, the rate of the investment tax shall be increased to $3.00 per ton of solids; and in the fourth year, the rate of the investment tax shall be increased to $4.00 per ton of solids.

The act provides that the resource recovery investment tax is to expire on the first day of the eleventh year following the imposition date of the tax which is May 1, 1985.

3. There is levied upon the owner or operator of every sanitary landfill facility which accepts out-of-district solid waste a solid waste importation tax at the initial rate of $1.00 per ton of solids and $0.004 per gallon of liquids on all out-of-district solid waste accepted for disposal at a sanitary landfill facility. In the third year of the imposition of this tax, the rate of the waste importation tax is increased to $4.00 per ton of solids, and annually thereafter the rate of the waste importation tax is increased by $2.00 per ton of solids. The act provides that the solid waste importation tax is to expire on the first day of the eleventh year following the imposition date of the tax which was May 1, 1985.

With respect to all three taxes, the tax will not be levied on the owner or operator of a sanitary landfill facility for the acceptance for disposal of the waste products resulting from the operation of a resource recovery facility.

There are provisions in the law for registration and filing of monthly reports with the Division of Taxation by every owner or operator of a sanitary landfill facility which accepts solid waste for disposal.

The act has provision for a surcharge to be passed on by the landfill owner or operator to the waste collector or hauler who would then pass the surcharge on to the waste generators.

There are two funds set up in the act:

1. The Solid Waste Services Tax Fund which is administered by the Department of Environmental Protection.

2. The Resource Recovery Investment Tax Fund established in the Department of the Treasury. The Resource Recovery Investment Tax Fund contains sub-accounts for each county to be held by the State Treasurer and to be distributed to the District Resource Recovery Investment Tax Fund within each county.

The act is effective immediately except for the three taxes imposed which become effective on May 1, 1985.

SPILL COMPENSATION AND CONTROL ACT

Cap on Expenditures Increased And Land Spills Eligible for Hazardous Waste Cleanup—Chapter 142, P.L. 1984 (Approved September 6, 1984)

This Act amends Section 3 of P.L. 1976, c. 141 (C. 58:10-23.11b), to increase the cap on expenditures by the Department of Environmental Protection from $3 million to $18 million annually. It also includes land spills in addition to water spills as eligible for hazardous waste cleanup.

The Act is effective immediately.

SPILL COMPENSATION FUND ACT

Requires the Fund Administrator to File a Notice of Lien With the Clerk of the Superior Court on Properties Cleaned Up with Spill Fund Monies—Chapter 11, P.L. 1985 (approved January 22, 1985)

This act provides that any expenditures made by the Administrator of the Spill Compensation Fund, pursuant to this act, for cleanup and removal of hazardous substances shall constitute, in each instance, a debt of the discharger to the fund. The debt shall constitute a lien on all property owned by the discharger when a notice of lien, incorporating a description of the property of the discharger subject to the cleanup and removal and an identification of the amount of cleanup, removal and related costs expended from the fund is duly filed with the Clerk of the Superior Court. The Clerk shall promptly enter upon the civil judgment or order docket the name and address of the discharger and the amount of the lien as set forth in the notice of lien. Upon entry by the Clerk, the lien, to the amount committed by the administrator for cleanup and removal, shall attach to the revenues and all real and personal property of the discharger, whether or not the discharger is insolvent.

The act is effective immediately and shall apply to all liens which are or have been filed pursuant to P.L. 1976, c. 141 (C. 58:10-23.11 et seq.).

SPILL COMPENSATION AND CONTROL ACT

Transfer of Responsibility For Administration of The New Jersey Compensation Fund To The Department of Environmental Protection—Chapter 115, P.L. 1985 (approved April 9, 1985)

This act amends the Spill Compensation and Control Act approved January 6, 1977 (P.L. 1976, c. 141) and transfers responsibility for the administration of the New Jersey Spill Compensation Fund from the Department of the Treasury to the Department of Environmental Protection. The position of administrator of the fund is transferred to the Department of Environmental Protection.

The act is to take effect 45 days following enactment except that section 13 shall take effect immediately.

Section 13 provides that "the administrator in the Department of the Treasury shall prepare and present to the State Treasurer and the Commissioner a statement of the current financial condition of the fund, including a summary of all outstanding claims against the fund on the effective date of this amendatory and supplementary act."

NOTE: Revenues from the Spill Compensation and Control Tax go into a fund called the New Jersey Spill Compensation Fund to pay for cleanup of discharges of hazardous substances.

NEW JERSEY URBAN ENTERPRISE ZONES ACT

Directs A Third Urban Enterprise Zone Be Designated For 1985—Chapter 142, P.L. 1985 (approved April 17, 1985)

This act amends the New Jersey Urban Enterprise Zones Act which became law on August 15, 1983 (P.L. 1983, c. 303, 52:27H-60 et al.) by removing the restriction that only two urban enterprise zones be designated in any one year. It directs the designation of a third urban enterprise zone in addition to the two already designated and authorized for 1985 under the New Jersey Urban Enterprise Zones Act and provides that the additional zone receive the full sales tax benefits which might otherwise be restricted under section 21 of the Act.

The Act provides that in designating enterprise zones the Urban Enterprise Zone Authority shall seek to avoid excessive geographic concentration of zones in any particular region of the State, and of the initial five enterprise zones designated by the authority, two shall be located in the 10 southermost counties of the State and at least one shall be located in one of the five counties next most northern to those 10 counties, shall be located in a municipality of not less than 45,000 or more than 46,000 population and shall be designated within 90 days of the effective date of this amendatory and supplementary act.

(Comment: The Urban Enterprise Zone Authority on March 4, 1985 designated a zone in the City of Trenton after prolonged discussion, in which the members found it difficult and distressing to be forced to choose between that designation and one proposed in the City of Plainfield.

The Act also permits the acceleration of future designations of zones, by removing the present restriction in the number that may be designated in any one year.)

The act was effective immediately.

MISCELLANEOUS

Proposed Constitutional Amendment to Ensure Exemption of Social Security Benefits and Railroad Retirement Benefits—SCR-98 (Filed July 31, 1984).

This concurrent resolution proposes an amendment to the Constitution of the State of New Jersey to prohibit the taxation of benefits received under the Social Security Act, the Railroad Retirement Act, or any successor legislation to either law. This proposed constitutional amendment is to be submitted to the voters at the November 6, 1984 election.

Approved by the voters, the amendment will take effect on December 7, 1984.

Social Security and Railroad Retirement benefits are currently excludable from income subject to the New Jersey gross income tax. Since the federal government started to tax certain of these payments, some state governments have likewise begun to do so. Adoption of this constitutional amendment assures that New Jersey's position of excluding these benefits from taxation will not be changed.

Tax Study Commission—Chapter 213, P.L. 1984 (approved December 17, 1984)

The act created a Tax Study Commission which is to be appointed by the Governor, by the President of the Senate and Speaker of the General Assembly. The Tax Study Commission is to undertake an immediate and comprehensive examination of existing state fiscal policy; the present and future revenue requirements for providing governmental services at all levels of government; the various established mandated state spending formulas;

and the role of the various levels of government in raising revenues and providing services.

The Tax Study Commission is to report its findings and recommendations to the Governor and the Legislature by January 15, 1986, accompanied with any legislative bills which it may desire to recommend for adoption by the Legislature.

The act was effective immediately.

Casino Control Act Amended To Require Casinos To Reinvest Certain Percentages Of Their Gross Revenue In Atlantic City And Other Municipalities—Chapter 218, P.L. 1984 (approved December 19, 1984).

The Act amends the Casino Control Act (P.L. 1981, c. 142) and amends and supplements P.L. 1977, c. 110 by imposing an investment alternative tax on the gross revenues of casinos. A credit against this tax is obtained by the casino purchasing bonds issued by a newly created Casino Reinvestment Development Authority. These bonds will be issued to finance projects in the earlier years of a 25 year period in Atlantic City and later phasing-in municipalities in South Jersey and later municipalities in North Jersey.

The act is effective immediately except that the Casino Reinvestment Development Authority shall not exercise its powers and responsibilities other than the promulgation of rules and regulations until it has adopted those rules and regulations.

Low and Moderate Income Housing Legislation To Implement The New Jersey Supreme Court Mount Laurel Decisions—Chapter 222, P.L. 1985 (approved July 2, 1985)

This act implements the New Jersey Supreme Court rulings in **South Burlington County NAACP v. Mount Laurel** 67 N.J. 151 (1975) and **South Burlington County NAACP v. Mount Laurel** 92 N.J. 158 (1983) and enact low and moderate income housing legislation known as the "Fair Housing Act."

The Act seeks to take the zoning requirements for low and moderate housing out of the hands of the courts. It establishes in the Department of Community Affairs a Council on Affordable Housing. The law provides for municipalities to voluntarily seek a certification of their low and moderate income housing plans from the Council on Affordable Housing. Municipalities that do not participate will continue to risk court ordered rezoning.

The Act also establishes a one-year moratorium on further court decisions imposing the builder's remedy to force a town to accept more housing in order to provide its fair share of lower cost housing.

Under the legislation, the state will set aside $100 million in Housing and Mortgage Finance Agency (HMFA) bonds to finance a low and moderate-income housing program. The money could be applied to reducing mortgage rates, helping municipalities build sewers and water services or financing the rehabilitation of urban and senior citizen housing.

Another $25 million will be made available to the housing program through a direct appropriation.

A companion bill was enacted, Chapter 225, P.L. 1985 (approved July 2, 1985) which dedicates $8 million from the realty transfer fee proceeds toward the housing program. The $8 million along with a separate $2 million appropriation from the state's general fund would make $10 million available to the existing Neighborhood Preservation Program.

Municipalities under the Act are required to include a housing element that assesses their present and prospective needs in their master plans.

The legislation provides that a municipality that has settled a Mount Laurel 2-related housing suit cannot be sued again for at least six years.

The Act allows municipalities to work out agreements with neighboring cities to transfer up to half a suburb's housing obligation in return for such things as financing sewer and street repairs in the cities or helping to pay for rehabilitation programs.

The Act is effective immediately and became operative upon enactment of the companion bill, Chapter 225, P.L. 1985 (approved July 2, 1985).

Counties Permitted To Defer Increased Costs In Operation Of County Nursing Homes—An Exception To The Local Cap Limitation—Chapter 227, P.L. 1984 (approved December 28, 1984)

This act concerns certain appropriations by counties and supplements P.L. 1976 c. 68 (C. 40A:4-45.1 et seq.).

It provides that notwithstanding the provisions of section 4 of P.L. 1976 c. 68 (C. 40A:4-45.4) to the contrary, a county which incurs increased costs due to an increase in the number of beds provided and occupied in county nursing homes may expend funds as may be necessary to defray those costs as an exception to the spending limitations imposed by P.L. 1976 c. 68 (C. 40A:4-45.1 et seq.) in the year such costs are first realized.

Notwithstanding the provisions of Section 2 of P.L. 1976, c. 68 (C. 40A:4-45.2) to the contrary, in the year following the year in which an exception is taken pursuant to the above paragraph, the amount excepted in that year minus any amount received in that year from federal, State or other sources as reimbursement for expenses incurred for the care and treatment of residents of county nursing homes, shall be added by the county to its final appropriations for the current year for the purpose of calculating its permissable increase in the county tax levy for the current budget year.

The Act is effective immediately and shall apply to the 1984 local budget year and thereafter.

Repeals Authority For Atlantic City Convention Center Authority To Impose Charges Upon Casino Hotels and Motels In Atlantic City, Based Upon Rooms Available For Hire—Chapter 232, P.L. 1984 (approved December 28, 1984)

This Act repeals section 11 of the "Atlantic City Convention Center Authority Act," P.L. 1981, c. 459 (C. 52:27H-39). That section permits the authority to impose charges upon casino hotels, hotels and motels in Atlantic City, based upon rooms available for hire. The intent was to levy the charges to fund any operating deficit of the authority. This is no longer necessary, since recent legislation (P.L. 1982, c. 113 and P.L. 1982, c. 125) provides for the use of luxury tax revenues to meet the authority operating deficit.

This Act is effective immediately.

Requires Insurers To Set Aside Anticipated Demolition Costs For Fire Damaged Properties In Municipalities Under Certain Circumstances—Chapter 244, P.L. 1984 (approved January 3, 1985)

The Act requires insurers to set aside up to $2,500.00 in anticipated demolition costs for fire damaged properties in municipalities which have passed an ordinance pursuant to the provisions of P.L. 1978, c. 184 which requires insurance companies to withhold claims payments on fire damaged properties pending a search to tax liens and other assessments levied against the fire damaged property. That law was enacted by the Legislature to permit municipalities to have an opportunity to recover taxes and other assessments due from fire damaged properties; if those liens against the property are not otherwise satisfied by the owner they would be payable from the proceeds of the policy. This Act requires insurers to inquire of municipalities as to the anticipated demolition costs, if any, which would result from a fire in the insured property, and would require insurers to hold that amount in escrow until the demolition costs are paid. The need for this bill is occasioned by the fact that the search for liens required by P.L. 1978, c. 184 might not show a lien for demolition costs, with the result that the municipality would be required to pay for demolition if the owner did not do so.

This Act is effective immediately.

Assembly Concurrent Resolution Expresses the Concern of the Legislature About the Federal Treasury's Income Tax Proposals—Assembly Concurrent Resolution 154 (filed January 25, 1985).

This Assembly Concurrent Resolution expresses the deep concern of the Legislature over the income tax proposals of the United States Department of the Treasury, memorializing Congress to resist the proposed elimination of deductions for state and local taxes and petitioning the New Jersey congressional delegation to meet and confer with state legislative leaders on this issue.

Permits Granting of Administration of an Estate Without Bond to a Surviving Spouse in Certain Cases—Chapter 34, P.L. 1985 (approved February 1, 1985).

This act permits the granting of administration of an estate without a bond to a surviving spouse where the decedent's entire estate is payable to the surviving spouse.

The act is effective immediately.

Effective Date of Boat Ownership Certificate Act January 15, 1986—Chapter 75, P.L. 1985 (approved March 11, 1985)

The Act amends the effective date of the Boat Ownership Certificate Act P.L. 1984, c. 152 (C. 12:7A-1 et seq.) from March 12, 1985 to January 15, 1986 in order to allow the Division of Motor Vehicles additional time to prepare for the implementation of the Act.

This Act is to take effect January 15, 1986.

Appropriates $29.4 Million to Municipalities Under the Municipal Purposes Tax Assistance Program for Fiscal Year Ending June 30, 1985—Chapter 102, P.L. 1984 (approved August 1, 1984).

The Act appropriates for the fiscal year ending June 30, 1985, $29.4 million for payments to municipalities pursuant to the provisions of the municipal purposes tax assistance program. An amount of $60 million is anticipated as Municipal Purposes Tax Assistance Fund revenue in the fiscal year 1985 appropriations bill; $30.5 million is appropriated. The act appropriates the balance of these revenues for the purposes of the fund.

The act is effective immediately and is retroactive to July 1, 1984.

COURT DECISIONS

CORPORATION BUSINESS TAX

In Computing Entire Net Income A Taxpayer May Not Deduct The Federal Windfall Profits Tax—Reconsideration of Summary Judgment in Favor of Defendant Denied When There Is No Manifest Error of Law or A Miscarriage of Justice—Amerada Hess Corporation et al v. Director, Division of Taxation 7 NJ Tax 275 (Tax Court of New Jersey—February 14, 1985).

The Tax Court denied Plaintiffs' consolidated motion for reconsideration of summary judgment entered earlier by the Tax Court, dismissing plaintiffs' complaint. A deficiency assessment of the Corporation Business Tax against the plaintiffs' for the year 1980 was affirmed and the court held that in computing entire net income for New Jersey corporation business tax purposes, the taxpayers may not deduct any taxes paid or accrued to the federal government for the windfall profits because it was a tax paid to the United States on or measured by profits or income pursuant to **N.J.S.A.** 54:10A-4(k)(2)(C).

The court said that it could only reconsider the summary judgment for defendant under R4:49-1 or 2 where there was a "manifest error of fact" or where it has been clearly and convincingly established that the trial judge's conclusion was based upon a "manifest error of law" which will result in a "miscarriage of justice."

The court said that the plaintiffs' motions do not allege a "manifest error of fact" and that the fact that the trial judge interpreted the Legislature's inaction and silence upon the enactment of the Federal Crude-Oil Windfall Profits Tax Act of 1980 indicated the probable intent of the legislature was to regard this tax as one measured by profits or income. Thus it could not be deducted by the plaintiffs in determining their entire net income for 1980. Since the precise legal issue presented to the trial court had never been passed upon by a court of record in this State, there was no guiding prior determination. Thus it cannot be said that the trial judge's conclusion is clearly error as a matter of law.

The Tax Court thus concluded that plaintiffs failed to establish the existence of either a manifest error of law or a miscarriage of justice as required by R4:49-1 or 2. Judgement was entered denying plaintiffs' motion for reconsideration.

Taxpayer May Not Deduct Federal Windfall Tax in Computing Entire Net Income—Amerada Hess Corporation et al. v. Director, Division of Taxation—7 NJ Tax 51 (Tax Court of New Jersey, Sept. 28, 1984).

The Tax Court affirmed a 1980 deficiency assessment of Corporation Business Tax imposed by the Director of the Division of Taxation against the plaintiff oil companies. The court held that in computing entire net income for New Jersey Corporation Business Tax purposes, the taxpayers may not deduct any taxes paid or accrued to the Federal government under the Crude-Oil Windfall Profit Tax of 1980 (94 Stat. 229, 26 U.S.C.A. §4986-4997).

Since 1958 corporations have been assessed a corporation business tax in part of the basis of "total net income from all sources, whether within or without the United States . . . determined without the . . . deduction . . . of . . . taxes paid or accrued to the United States on or measured by profits or income . . ." [N.J.S.A. 54:10A-4(k)(2)(C)].

The court said that conscientious State legislators were mindful of the enactment of the windfall profits tax in 1979 and the impact it might have on State revenues. If they had been concerned, they would have reviewed the language of the Corporation Business Tax and amended the statutory language to protect State's revenue source. The legislators had been assured that no amendment to the statutory language was necessary to protect the State's revenue. The Legislature perceived the windfall profits tax to be on profits or income and felt no need to amend the Corporation Business Tax for that very reason.

The court thus held that the Legislature in 1979 intended to include the Crude-Oil Windfall Profit Tax Act of 1980 within the term, "taxes paid or accrued to the United States on or measured by profits or income," as stated in N.J.S.A. 54:10A-4(k)(2)(C). Plaintiffs were not entitled to deduct their windfall profits tax obligations in determining their entire net income for 1980.

The court found no constitutional violations of the Commerce, Equal Protection and Due Process, and Supremacy Clauses of the U.S. Constitution. The income tax base among corporate taxpayers is not affected. The only question here is whether plaintiffs may claim a deduction from their net income tax base, not whether there should be an addition to that portion of the tax base.

Although the starting point for determining entire net income under the Corporation Business Tax is Federal taxable income before net operating loss and special deductions, the State tax deviates from the Federal tax by providing its own inclusions and exclusions from the tax base [N.J.S.A. 54:10A-4(k)]. Plaintiffs are incorrect in their contention that Federal law determines the amount of a taxpayer's entire net income under the Corporation Business Tax Act.

The court entered the judgements affirming the 1980 deficiency assessments imposed by the Director.

Composition of The Receipts Fraction of the Business Allocation Factor—American Telephone & Telegraph Company v. Director, Division of Taxation 97 NJ 627 (1984).

The Supreme Court of New Jersey on June 12, 1984 denied petition for certification and petition for cross-certification from the judgment of the Appellate Division of the Superior Court reported at 194 NJ Super 168 (1984).

The Appellate Division of the Superior Court had affirmed the judgment of the Tax Court on September 30, 1982 reported at 4 N.J. Tax 638, substantially for the reasons stated therein. The court held that the return of principal resulting from the sale or redemption of intangible investments and tangible personal property (noninventory) does not constitute business receipts and is not to be reflected in either the denominator or the numerator of the receipts fraction, under **N.J.S.A. 54:10A-6(B).** It was also held that the incremental gain resulted from the sale of intangible investments and tangible personal property (noninventory), whether capital gain or ordinary income constitutes a business receipt and is to be reflected in the denominator and, if applicable, in the numerator of the receipts fraction under **N.J.S.A. 54:10A-6(B).**

However, the Appellate Division differed with the Tax Court's opinion insofar as it might indicate that in the sale of tangible personal property which is held as inventory in the ordinary course of business, the principal amount would be excluded from the receipts fraction and only the gain would be included in the receipts fraction. In the sale of inventories, tangible personal property, the entire amount would be included in the receipts fraction.

The Appellate Division, however, entered a judgment affirming the Tax Court which now stands with the denial of the petition and cross-petition for certification by the Supreme Court of New Jersey.

NOTE: The intangible items resulted from the investment of idle cash in short-term obligations, consisting of bonds, certificates of deposit, commercial paper and similar obligations.

The tangible items resulted from the sale of business equipment used by the company which was determined to be no longer neeeded.

Value of Federal Obligation Holdings Is Includible In Net Worth Tax Base and Income Therefrom Is Includible In The Net Income Tax Base For Corporation Business Tax Purposes Garfield Trust Company v. Director, Division of Taxation, (App. Div. 1985) (unreported).

The Appellate Division affirmed, for the reasons expressed therein, the Tax Court determination report at 6 N.J. Tax 462 (1984) which had held that the tax bases of state and federally chartered commercial banks, for New Jersey Corporation Business Tax purposes must include the value of federal, state and local obligations and the income therefrom.

The Tax Court had affirmed the Director of the Division of Taxation in denying plaintiff's refund claim and held that plaintiff, a commercial banking corporation, was required to include in its 1977 Corporation Business Tax Return the value of federal obligations in its net worth and the interest on such obligations in its net income. The court held this conforms with the Federal Public Debt Statute (31 U.S.C.A. §742) which exempts federal obligations from being taxed by state or local governments either directly or indirectly except for nondiscriminatory franchise or other nonproperty taxes in lieu thereof imposed on corporations. The court found the corporation business tax to be a nondiscriminatory franchise tax and the inclusion of federal obligations in the net worth and the income therefrom in the net income tax bases was proper.

Judgment was entered affirming the judgment of the Tax Court.

Corporation Allowed 100% Dividend Exclusion Under N.J.S.A. 54:10A-4(k)(1) Where Part of 80% of Subsidiary's Stock Is Owned Indirectly—International Flavor & Fragrances, Inc. a New York Corporation v. Director, Division of Taxation—(App. Div. 1984) (unreported).

The Appellate Division affirmed the judgment of the Tax Court essentially for the reasons stated in its opinion reported at **5 N.J. Tax** 617 (1983). The Tax Court had vacated an assessment of the Corporation Business Tax for 1975 and 1976 made against plaintiff corporation. The Tax Court had held that plaintiff corporation was entitled to the 100% dividend exclusion from net income provided in **N.J.S.A.** 54:10A-4(k)(1). The court ruled that even though the plaintiff is the record owner of less than 80% of the subsidiary, the remainder of the subsidiary's stock is owned by another subsidiary that is wholly owned by the taxpayer. It was held that plaintiff met the test of having 80% or more ownership by its indirect subsidiary ownership.

The Appellate Division noticed that the Tax Court did not base its opinion on the regulation **N.J.A.C.** 18:7-4.5(d) which was invalidated in part by the New Jersey Supreme Court in the cases of **Fedders Financial Corp. v. Taxation Div. Director,** 96 N.J. 376 (1984) and **Mobay Chemical Corp. v. Taxation Div. Director,** 96 N.J. 407 (1984).

Judgment was entered affirming the vacation of the defendant's assessment, including any related interest by the Tax Court.

Use of "Audience Share" as Receipts Fraction for Multi-state Television; Authorization by Statute Requires Implementation by Rule-Making Procedures—Metromedia, Inc. v. Director, Division of Taxation, 97 NJ 313 (1984).

New Jersey's Supreme Court reversed the decision of the Appellate Division, whose opinion was reported at 187 N.J. Super. 562 (App. Div. 1983) and affirmed the decision of the Tax Court, whose opinion was reported at 3 N.J. Tax 397 (Tax Court 1981). The Court held that the Director had broad authority under the Corporation Business Tax to modify the statutory authority for determining a multi-state taxpayer's New Jersey tax base and could use an audience share fraction instead of the three-part formula in a case involving a multi-state radio and television enterprise. However, the use of such an allocation method required implementing regulations and recourse to rule-making procedures. The tax assessment imposed by the Director against the taxpayer for 1972 through 1975 was thus declared invalid.

The taxpayer, Metromedia, Inc., is a Delaware corporation engaged in the ownership and operation of radio and television stations. During 1972-1975, Metromedia owned and operated a television station and two radio stations located in New York City, in addition to two radio stations in Philadelphia. Metromedia's only property located in New Jersey consisted of a radio transmitter facility consisting of a "blockhouse" and two broadcast towers located in Bellmawr. The taxpayer's Philadelphia and New York City broadcast stations reach audiences in New Jersey, but no activities occured within New Jersey in connection with advertising sales or receipts. For 1972-75, Metromedia reported no advertising revenue from these broadcast stations as being attributable to New Jersey for purposes of the New Jersey Corporation Business Tax.

As a result of an audit of the taxpayer for 1972-1975, the Director determined the business receipts of the taxpayer attributable to its operation in this State under the Corportion Business Tax by using a calculation method referred to as an "audience share." This method for determining the New Jersey receipts of a multi-state television or radio enterprise had not been used by the Director before this application to Metromedia in this case. The application of the calculation in Metromedia's case resulted in a deficiency tax assessment.

The New Jersey Supreme Court held that there was statutory authority for the Director to determine the New Jersey receipts of a multi-state television and radio station enterprise whose broadcast operations cover audiences in New Jersey based on an "audience share" in this State. However, the action taken by the Director was invalid without prior promulgation of rules to comply with the Administrative Procedure Act (N.J.S.A. 52:14B-1 *et seq.*).

The court held that:

1. In the case of a multi-state television and radio station enterprise whose broadcast operations cover audiences in New Jersey, the Corporation Business Tax Act permits the discretionary choice by the Director to compute the corporate taxpayer's receipts attributable to New Jersey by the application of a fraction based on an "audience share" in this State. However, the Director's determination in this case did constitute a rule, and its adoption required compliance with statutory rule-making procedures.

2. The Director's discretion, bound by standards of sound accounting principles, is nonetheless as broad as necessary to enable the Director to determine the percentage of net worth and net income that can be attributable to New Jersey. The Director's expertise, particularly when exercised in the specialized and complex area involved here, is entitled to great respect by the courts. Moreover, the agency's interpretation of the operative law is entitled to prevail so long as it is not plainly unreasonable. However, in balancing the relevant factors, the Court is satisfied that the agency determination in this case did constitute a rule, and that its adoption required compliance with statutory rule-making procedures.

A judgment was entered reversing the Appellate Division and affirming the Tax Court's judgment. The deficiency tax assessment against the taxpayer was thus declared invalid. A dissenting opinion was filed in this case.

Allocation of Out-of-State Income and Net Worth Denied—Shelter Development Corporation v. Taxation Div. Director, 6 NJ Tax 547 (Tax Court of New Jersey, Sept. 11, 1984).

The Tax Court affirmed a deficiency assessment against the plaintiff corporation imposed by the Director of the Division of Taxation on the firm's 1975 Corporation Business Tax return. The court held that the plaintiff could not allocate its out-of-State net income and net worth under N.J.S.A. 54:10A-6 because the corporation did not maintain a regular business out of State under the regulatory definition in N.J.A.C. 18:7-7.2(a). Under the Corporation Business Tax provision in N.J.S.A. 54:10A-6, the allocation formula may be used only if the taxpayer maintains a regular place of business outside this State other than a statutory office.

The rules adopted by the Director of the Division of Taxation at N.J.A.C. 18:7-7.2(a) define "a regular place of business" within the context of the statutory provision as:

"Any *bona fide* office (other than a statutory office), factory, warehouse, or other space of the taxpayer which is regularly maintained, occupied and used by the taxpayer in carrying on its business and in which one or more regular employees are in attendance."

The court said that the broad language used in N.J.S.A. 54:10A-6 demonstrated that the Legislature did not wish to deal with the details of what constituted "a regular place of business," but instead left to the Director the task of establishing a definitional framework to implement allocation. Evidence of this intent may be found in N.J.S.A. 54:10A-27, which provides that the Director "shall prescribe and issue such rules and regulations, not inconsistent herewith, for the interpretation and application of (the) Act, as he may deem necessary." The court held that the Director did not exceed his authority in issuing the rule at N.J.A.C. 18:7-7.2(a), which in effect defined the application of the broad statutory words, "regular place of business."

The court noted that the legislation required that a corporation have something greater than a negligible presence at its non-New Jersey place of business before allocation is allowed. The court found that the Director's rule was entirely in keeping with this purpose and must be considered a valid exercise of administrative authority.

In this case, the New York office used by the plaintiff was leased in the name of its parent, the Kenrich Corporation. No rent was paid by plaintiff in 1975 for the office space it occupied. Management fees were paid to a professional corporation and for secretarial services rendered by an employee of a related corporation.

The plaintiff offered no proof that it paid maintenance costs to its parent corporation in 1975. In addition, no proof was provided that the $50,000 management fee charged to the taxpayer by its parent in 1974 included a reimbursement for rent or overhead costs. Finally, there was no proof that the plaintiff had one or more regular employees in attendance at the New York office. The employees in attendance at the New York officer were primarily full-time employees of related corporations. It is obvious from the nature and extent of the services rendered that the workers were not employees of the taxpayer. The phrase, "regular employees in attendance", signifies more than performance of services on an *ad hoc* basis as the need arose.

The court said that in no true sense of the phrase can it be said that plaintiffs "regularly maintained (or) occupied" the New York office or had "one or more regular employees . . . in attendance" as required by the Director's regulation.

The Director's Corporation Business Tax deficiency assessment for 1975 was affirmed and judgment was entered dismissing the plaintiff's complaint.

New York State Corporation Investment, Real Estate and Sales Business Held To Be A Part of A Unitary Business Subject To The Apportionment Formula—Silent Hoist & Crane Co. Inc. v. Director, Division of Taxation, 100 NJ 1 (1985).

The New Jersey Supreme Court reversed the Appellate Division reported at 6 N.J. Tax 348 (App. Div. 1984) and held the investment and sales income of a New York corporation doing business in New Jersey were part of a unitary business and had to be included in its apportionment tax base for the tax years 1971-1974 for purposes of taxation under the New Jersey Corporation Business Tax.

Silent Hoist & Crane Company, Inc. is a privately held New York corporation with its principal place of business and its manufacturing plant in Brooklyn, New York. For the tax years 1971-1974, the company manufactured material handling machinery and sold the machinery in New Jersey and elsewhere. Its New Jersey sales for those years comprised almost 13% of its total sales. It also derived investment income and rental income from two parcels of commercial property that it owned in New Jersey. Its president and principal manager of the corporation, Eric Wunsch, made all the major corporation decisions regarding manufacturing, real estate and investment.

When Silent Hoist filled its New Jersey corporation business tax returns for tax years 1971-1974, it reported only its income from its New Jersey real estate operations. The New Jersey Division of Taxation increased Silent Hoist's taxable income to include its sales and investment income.

The New Jersey Supreme Court held that Silent Hoist conducts its business as a "unitary business." Hence, the tax assessment reflects the value of the franchise fairly apportioned to New Jersey and thus does not offend the Due Process or Commerce Clauses of the United States Constitution.

It was also held that 1. A state tax on corporations doing business within a state is not limited to transactions within the state so long as the tax is fairly apportioned. The United States Supreme Court has recognized the unitary business/formula apportionment method as an acceptable approach to taxing businesses that operate in more than one jurisdiction. In general, this formula determines a taxpayer's income tax base within a particular state by the average ratio of:

$$\frac{\text{Receipts in state}}{\text{Receipts everywhere}} + \frac{\text{Property in state}}{\text{Property everywhere}} + \frac{\text{Payroll in state}}{\text{Payroll everywhere}}$$

That ratio applied to the taxpayer's total taxable income from all sources, yields the income attributable to the state.

2. With regard to the only restraints it has imposed upon the unitary business/formula apportionment formula, the United States Supreme Court has stated:

> The Due Process and Commerce Clauses of the Constitution do not allow a state to tax income arising out of interstate activities—even on a proportional basis—unless there is a " 'minimal connection' or 'nexus' between the interstate activities and the taxing State, and 'a rational relationship between the income attributable to the State and the intrastate values of the enterprise.' "

3. All that the Constitution requires in the taxation of a unitary business is that (1) a state not tax a unitary business unless at least some part of it is conducted in the state; (2) there be some bond of ownership or control uniting the business; and (3) the out-of-state activities of the business be related in some concrete way to the in-state activities. The taxpayer has the burden of showing by clear and cogent evidence that the application of state tax results in a taxation of extraterritorial values. The United States Supreme Court has limited its review to a determination of whether the state court applied the correct standards to the case and, if it did, whether its judgment was within the realm of a permissible judgment.

4. Under the New Jersey Corporation Business Tax Act, an allocation formula is applied to both the net worth and net income tax bases of corporations that maintain a regular place of business outside of New Jersey so that only those portions of net worth and net income that are fairly attributable to the corporation's New Jersey activities are used in the measure of the tax.

5. Silent Hoist's portfolio income was correctly included in its apportioned income tax. Under any test that has been approved, Silent Hoist meets the measure of unitary business. It enjoys the "benefits from an umbrella of centralized management and controlled interaction." It meets the test of three unities of ownership, operation and use. It meets the "depender upon or contributory" test. Here, there was a distinct sharing of the value of common management, accounting and operation that takes the portfolio income of this taxpayer well within the concept of a unitary business.

6. Silent Hoist's sales income was correctly included in its tax base. Its New Jersey sales contributed significantly to the enhanced value of the unitary business and were a significant source of the funds that enabled it to acquire its property in New Jersey. The Court perceives the same factors at work in Silent Hoist's sales income as in its portfolio income. Hence, because Silent Hoist's income is part of its unitary business in New Jersey, that sales income, fairly apportioned, is part of its entire net income.

7. The Director of Taxation has the discretion to adjust the factors governing the allocation formula to compensate for any unfairness in its application. Silent Hoist should be allowed an opportunity to be heard on whether the formula's application to its New Jersey activities results in an assessment "out of all appropriate proportion."

Judgment was entered reversing the Appellate Division and the case was remanded to the Tax Court to determine whether the apportionment formula is proportionally applied.

Financial Business Corporation Entitled To Deduct 100% of Interest Expenses For Indebtedness To An Affiliated Corporation Even Though Its Financial Business Is Not Conducted In New Jersey—Suburban Coastal Corp. v. Sidney Glaser, Director of the New Jersey Division of Taxation, 7 NJ Tax 339 (Tax Court of New Jersey—March 19, 1985).

The Tax Court entered summary judgment for plaintiff corporation and set aside an assessment of taxes, penalty and interest imposed upon the plaintiff corporation by the dependent for the fiscal years ending June 30, 1978, 1979 and 1980. The court held that a financial business corporation is entitled to deduct 100% of interest expenses relating to its indebtedness to an affiliated corporation in accordance with **N.J.S.A.** 54:10A-4(d) and 4(k)(2)(E)(iii) and that the statute does not require it to conduct its financial business in New Jersey.

Prior to 1975 a corporation was taxed under the Financial Business Tax Law when it met both its coverage and definition requirements under **N.J.S.A.** 54A:10B-2(b). Corporations meeting the definitional requirements of **N.J.S.A.** 54:10B-2(b) but not conducting their financial business in New Jersey were not covered under the Financial Business Tax Law. In 1975 the word "corporation" was eliminated from the Financial Business Tax Law, thereby subjecting financial business corporations formerly subject to that law to the Corporation Business Tax, **N.J.S.A.** 54:10A-1 **et seq.** The Corporation Business Tax Act was simultaneously amended to entitle financial business corporations to deduct 100% of the interest expenses to an affiliate corporation, **N.J.S.A.** 54:10A-4(k)(2)(E)(iii). For purposes of this section, financial business corporations were defined in **N.J.S.A.** 54:10A-4(m), that definition coming substantially from the Financial Business Tax Law **N.J.S.A.** 54:10B-2.

The court found that under a literal reading of the statute, any corporation covered by the Corporation Business Tax Act qualifies for the interest deduction if it satisifies the definition of a financial business. Plaintiff satisfies the definition of a financial business corporation and could be classified as a mortgage financing business, one of the financial businesses mentioned by name in the definition. Plaintiff is taxable under the Corporation Business Tax Act and is entitled to the 100% interest expense deduction to an affiliated corporation under a literal reading of the statute.

The court also held its finding was not contrary to any legislative intent or the "save harmless" provisions of **N.J.S.A.** 54:10A-40 which during the tax years 1976, 1977, 1978 and 1979 made financial business corporations liable for the greater of their tax liability under the Financial Business Tax Law or the Corporation Business Tax Act. The court said that the first set of amendments eliminated corporations from the Financial Business Tax Law bringing them under the Corporation Business Tax Act. The second treatment of financial business corporations was not aimed to include only those corporations formerly governed by the Financial Business Tax Law, N.J.S.A. 54:10B-1 et seq.

The court accordingly held that plaintiff was entitled to deduct 100% of interest expenses relating to its indebtedness to an affiliated corporation in accordance with N.J.S.A. 54:10A-4(d) and 4(k)(2)(E)(iii) even though it did not conduct its financial business in New Jersey.

Summary judgment was entered in favor of plaintiff and the tax assessment, penalty, and interest for the tax years involved were set aside.

Erroneous Failure To Take Credit For Tax Prepayment Is Not Barred Even Though Beyond Two Year Period For Refund of An Original or Ad-

ditional Tax Assessment—Tuckahoe Construction Co. v. Taxation Division Director, NJ Tax (Tax Court of New Jersey—October 10, 1984).

The Tax Court held that the plaintiff was entitled to a tax credit on its future corporate tax liability for a prepayment of its 1977 tax liability made with its 1976 tax return which it erroneously failed to take credit for on its 1977 Corporation Business Tax Return. Under **N.J.S.A.** 54:49-14 of the State Tax Uniform Procedure Law, a claim for refund of any original or additional tax assessment must be made within two years after date of payment. But this section does not apply here because the correctness of the 1977 tax and prepayment for 1978 were not in question. The taxpayer erroneously failed to take credit on its 1977 return for the tax prepayment made with its 1976 return.

The court said the original assessment was not involved and thus the two-year limitation period in **N.J.S.A.** 54:49-14 did not apply. The original assessment was the amount of the plaintiff's 1977 current tax liability and its 1978 tax prepayment but did not include credit taken for tax payments. Although **N.J.S.A.** 54:49-16 provides for the Director of the Division of Taxation to unilaterally refund erroneous tax payments within two years of payment thereof, there is no bar to either the Director or the taxpayer filing an application to a court of competent jurisdiction to certify payment for a sum erroneously received; nor is there any proviso prohibiting such a court from entering a refund order even after the two year period has elapsed.

The court also found that from the unique facts present in this case that a balancing of the equities on both sides mandates that the doctrine of laches was inapplicable even though four years had elapsed.

Judgment was entered directing the Director of the Division of Taxation to credit the plaintiff on its future tax liability for the tax prepayment it erroneously failed to take on its 1977 Corporation Business Tax Return.

CORPORATION BUSINESS ACTIVITIES REPORTING ACT

Out of State Banks That Fail To Comply With Filing Requirements of Corporation Business Activities Reporting Act Have Right To Maintain Mortgage Foreclosure Action In New Jersey Courts—American Bank and Trust Company of Pennsylvania v. Frank W. Lott et ux. 99 N.J. 32 (1985).

The New Jersey Supreme Court in affirming the Appellate Division of the Superior Court held that out-of-state banks that fail to comply with the filing requirements of New Jersey's Corporation Business Activities Reporting Act still have the right to maintain foreclosure actions in New Jersey courts.

American Bank and Trust Company is a bank organized under the laws of Pennsylvania, with its principal office in Reading, Pennsylvania. Although it does not maintain a New Jersey office, it has made loans to New Jersey borrowers and has secured a certificate as required by the New Jersey Banking Act of 1948 to perform limited fiduciary activities in this State. (**N.J.S.A.** 17:9A-316B). It made loans to Staveco Electrical Construction Co., a Pennsylvania firm, but by September 1981 Staveco was in default. In exchange for four mortgages on New Jersey properties and the personal guarantee of Frank Lott, the principal shareholder and operations manager of Staveco, and his wife, the bank refinanced the loans and advanced new capital to the company.

In March 1982, Staveco filed a petition in bankruptcy court and the bank sought to foreclose on the mortgages. The Lotts moved to dismiss the complaint on the ground that the Corporation Business Activities Reporting Act prevents a foreign corporation from maintaining an action in the state or federal courts of New Jersey if it fails to satisfy certain filing requirements. They argued that the bank did not file a Notice of Business Activities Report nor did it qualify for an exemption from filing by obtaining a certificate of authority to do business as required for foreign corporations under the provisions of the Corporation Business Activities Reporting Act, N.J.S.A. 14A:13-16a.

The Appellate Division in denying the Lotts' motion to dismiss the complaint concluded that the bank's certificate to perform limited fiduciary activities exempted it from filing a Notice of Business Activities Report under the Corporation Business Activities Reporting Act.

The New Jersey Supreme Court affirmed the Appellate Division and held that the Legislature did not intend the Reporting Act to apply to foreign banks. Hence, a foreign bank is not prevented from maintaining an action in the federal or state courts of New Jersey for its failure to satisfy the requirements of the Reporting Act.

It was held that:

1. Neither the terms of the Reporting Act nor its legislative history suggests that the Legislature intended to include foreign banks within the definition of "corporation" contained in the Act. Furthermore, the statutory scheme reveals the Legislature's intention to treat foreign banks differently from foreign business corporations.

2. The Banking Act of 1948 represents a comprehensive scheme for regulating banking. The Act prohibits foreign banks from transacting business in New Jersey and from maintaining an office in this state but permits a foreign bank to act as a fiduciary provided it has obtained a certificate of authority to do so. The Banking Act does not prohibit a foreign bank from enforcing obligations in New Jersey that are "acquired by it in the transaction of business outside of this State.

3. The Business Corporation Act is a comprehensive act intended to govern the conduct of business by general corporations. In pertinent part, the Business Corporation Act focuses on considerations pertaining to foreign corporations and not to the special problems pertaining to foreign banks who are separately treated under the Banking Act.

4. The lack of any legislative intent to subject foreign banks to the provisions of the Reporting Act is supported by the existence of separate provisions in the Banking Act, the Business Corporation Act, and the Reporting Act, each of which prevents maintenance of an action in the New Jersey courts for failure to satisfy its own statutory requirements.

5. The conclusion that the Legislature did not intend the Reporting Act to apply to foreign banks is reinforced by an examination of the Act's provisions. A foreign corporation may be barred under the Reporting Act from maintaining an action in the New Jersey courts if it does not file a notice of business activities report. The Reporting Act excuses filing such a notice. However, the exemptions illustrate that the Reporting Act was designed to facilitate the collection of corporate taxes, an endeavor that has no application to a foreign bank such as American. Nothing indicates that the Legislature ever contemplated that a foreign bank would be obliged to exempt itself from the requirements of the Reporting Act by obtaining a limited certificate of authority under the Banking Act.

6. The Court's opinion agrees with the decision of the Law Division in

Bank Leumi Trust Co. v. Schneider, 184 **N.J. Super.** 194, 197 (1981), that the Legislature did not intend that the Reporting Act should apply to foreign banks. The court thus overruled the Appellate Division in the Bank Leumi case 188 **N.J. Super** 423 which had reversed the Law Division and found no conflict between the Reporting Act and the Banking Act.

Judgment was entered affirming the Appellate Division in the case in issue which allows a foreign bank to maintain a mortgage foreclosure action in New Jersey even though it did not comply with the filing requirements of the Corporation Business Activities Reporting Act, **N.J.S.A.** 14A:13-14 to—23.

CORPORATION INCOME TAX

Pennsylvania Corporation Held To Have Sufficient Minimal Connection Between Its Interstate Activities and New Jersey To Be Subject To Tax—Avco Financial Services Consumer Discount Company One, Inc. v. Director Division of Taxation, N.J. (1985).

The New Jersey Supreme Court affirmed the Appellate Division judgment reported at 193 N.J. Super. 503, (App. Div. 1984) and held that plaintiff, a Pennsylvania Corporation had sufficient minimal connection to this State to subject to the Corporation Income Tax for the tax years 1974 and 1975 the income received from loans made through its Pennsylvania offices to New Jersey residents.

The taxpayer, Avco Financial Services Consumer Discount Company One, Inc. (Avco, PA.), is a subsidiary of Avco Financial Services, Inc. Avco Pa. is a Pennsylvania corporation that makes consumer loans and sells various types of credit insurance. Several of its branch offices are on the Pennsylvania side of the New Jersey border.

For the tax years in question, Avco Pa. made consumer loans and sold credit insurance to New Jersey residents. It also purchased installment contracts from a New Jersey retailer. Avco Pa.'s branch managers spent three to five percent of their working hours in New Jersey. When loans were in default, Avco Pa. used the New Jersey court system to enforce collections (about $3,000 per year).

Avco Pa. submitted an estimate to the Director of the Division of Taxation that it received $150,000 in interest income from resident borrowers for the tax years 1974 and 1975 but disclaimed tax liability on this income. The Director issued a tax deficiency assessment against Avco Pa. in the amount of $1,308.99 plus interest in 1974 and $3,123.46 plus interest in 1975.

The New Jersey Supreme Court held that the taxpayer had the "minimal connection" with New Jersey sufficient to sustain a tax that bears a "rational relationship between the income attributed to the State and the intrastate values of the enterprise."

It was also held that 1. The Corporation Income Tax Act imposes a direct tax on corporations deriving income from sources within this state that are not subject to the tax imposed under the Corporation Business Tax Act. In the absence of a legislative intent that the taxable situs of intangible personal property such as loans, promissory notes and interest thereon is the domicile of the creditor, interest income derived from New Jersey borrowers is taxable under the Act as corporate income "derived from sources within New Jersey" subject only to the constitutional reach of the State's taxing authority.

2. In terms of constitutional analysis, (1) the presence of Avco Pa.'s em-

ployees in the State to collect overdue accounts evidenced a vigorous, systematic and persistent effort, aided by a substantial physical presence, to exploit the New Jersey market; (2) the use by the taxpayer of its affiliate offices in New Jersey to receive payments made possible the realization and continuance of valuable contractual relations between Avco Pa. and its New Jersey borrowers, and (3) the ongoing use of New Jersey's courts and process to enforce its obligations demonstrated that the taxpayer's activities enjoyed the protection and services for which the State is entitled to something in return. Hence, applying the principles that the U.S. Supreme Court has laid down, it is well within the "realm of permissible judgment" to conclude that there are sufficient minimum contacts between the taxpayer and the State to justify the imposition of the tax.

3. The constitutional test for whether a rational relationship exists between the tax and the in-state values is whether the tax liability is "out of all appropriate proportions to the business transacted." Application of the tax formula to Avco Pa.'s 1974 New Jersey income amounts to a levy of less than 1% on the income derived from New Jersey, not a disproportionate factor considering the fact that branch managers spend 3% to 5% of their time in New Jersey. In light of Avco Pa.'s New Jersey activities to realize and continue its constractual relations, the Court concluded that these figures are not out of all appropriate proportion.

Judgment was entered affirming the Appellate Division and the tax assessments imposed by the Director of the Division of Taxation against the Appellant Corporation.

EMERGENCY TRANSPORTATION TAX

Privileges And Immunities Clause—Retroactivity Application Denied—Riehm v. Director Division of Taxation, 7 N.J. Tax 88 (Tax Court of New Jersey—December 5, 1984).

The New Jersey Tax Court denied plaintiffs' motion for summary judgment and affirmed a 1979 assessment levied by the Director of the Division of Taxation against the plaintiffs' under the Emergency Transportation Tax Act **N.J.S.A.** 54:8A-1 et seq. which was declared unconstitutional in **Salorio** v. **Glaser,** 93 N.J. 447 (1983) as a violation of the Privileges and Immunities Clause of the U.S. Constitution. The New Jersey Supreme Court decision was prospective only, the ETT tax was in effect until December 31, 1983. The court held that the U.S. Constitution does not require a retroactive remedy even if the taxpayers could have been directly harmed by continued collection of the tax. Because of their large out-of-state losses they did not receive a resident tax credit in New York for the ETT taxes paid to New Jersey. The court said that it did not matter that in the **Salorio** case the taxpayers were not harmed since they received a resident tax credit in New York for the ETT tax paid to New Jersey.

Three criteria are used by the U.S. Supreme Court in determining the retroactivity of a new rule or decision overruling precedent or the validity of a prospective statutory remedial scheme. These criteria are: (1) the purpose to be served by the particular new rule, decision or scheme, (2) the extent of reliance which had been placed on the former rule or scheme and (3) the effect on the administration of justice of requiring retroactive application of the new rule, decision or scheme. Based upon these considerations, retroactive application of a constitutional decision has been denied by the U.S. Supreme Court in a number of cases cited by the Tax Court.

In fashioning its remedy, the focal point for the New Jersey Supreme Court in the **Salorio** case was the extent of reliance by the State Treasury on the revenues it expected the ETT tax to generate. The absence of harm suffered by the **Salorio** taxpayers was not the critical factor in the court's decision. In weighing the equities and tipping the balance in favor of the State, the New Jersey Supreme Court acted in consonance with the rulings of the United States Supreme Court and the Tax Court held that no departure from **Salorio** is warranted.

The Tax Court also held that under the Act the ETT tax is levied only on the income of nonresidents derived from sources within New Jersey **N.J.S.A.** 54:8A-1(b). Under **N.J.S.A.** 54:8A-40(d) and 54:8A-35 out-of-state residents are permitted to offset their New Jersey income only with New Jersey losses. The regulation **N.J.A.C.** 18:10-7.4(b) which does not permit non-New Jersey losses to offset the New Jersey income of nonresidents is within the scope of the statute. The Tax Court, thus, held that, since New Jersey does not tax the income from non-New Jersey sources, it follows that it need not allow a nonresident to deduct losses from non-New Jersey sources.

Judgment was entered denying the taxpayers' motion for summary judgment and affirming the Director of the Division of Taxation's 1979 tax assessment against the taxpayer.

GROSS INCOME TAX

Numerator of Resident Tax Credit Is New York State Income After Adjustment For Alimony Payments And Keogh Contributions—Robert F. Ambrose v. Director, Division of Taxation, 198 N.J. Super. 546 (App. Div., 1984).

The Appellate Division of the Superior Court affirmed that judgment of the Tax Court upholding the Director of the Division of Taxation's 1978 deficiency assessment under the New Jersey Gross Income Tax Act against the plaintiff. The Tax Court's letter opinion of February 16, 1984 was affirmed substantially for the reasons stated therein. It had held that the plaintiff in computing his resident tax credit for New York state should include in the numerator, as income subject to tax by New York, his income after the adjustment for alimony payments and Keogh plan contributions. The regulations adopted by the Director of the Division of Taxation at **N.J.A.C.** 18:35-1.12(a)(4)(i) provides that the numerator must include only income actually subjected to tax by the foreign jurisdiction. The Tax Court had concluded that the regulations were consistent with the resident tax credit statutory provisions at **N.J.S.A.** 54A:4-1 and with the statutory purpose of minimizing or avoiding double taxation of income which is actually taxed by a foreign jurisdication.

The Appellate Division said that administrative regulations must be accorded a presumption of reasonableness. Administrative rules and regulations have in their support the rebuttable presumption of validity if they come within the ambit of delegated authority. Unless such regulations are clearly ultra vires on their face, the party attacking them has the burden of proving their validity.

Applying these standards, it was concluded that the regulations fully comport with the express language contained in the statutory scheme and the underlying legislative design. New York's statute differs from the New Jersey statute in that the former constitutes a net income tax similar in design to the federal revenue act. Conversely, New Jersey's tax is on gross income, reduced only by certain limited deductions and credits. Hence, the phrase "income subject to tax" which appears in the statute **N.J.S.A.** 54A:4-1, as defined in the regulations at **N.J.A.C.** 18:35-1.12(a)(4)(i), can logically refer to two different things when applied to New York and New Jersey. Further the statutory language clearly distinguishes between income actually taxable in the foreign state and the taxpayer's "entire New Jersey income" **N.J.S.A.** 54A:4-1(b). The express statutory language thus clearly supports the Director's interpretation.

The Appellate Division said that in assessing the validity of an administrative regulation, it is not limited to the express statutory language. Rather it may consider as well the spirit of the legislation and the statutory purpose. The regulations are fully consistent with the legislative design. Our statute seeks to avoid multiple taxation based upon what is actually, not potentially taxed by another jurisdiction. The rule does this by limiting the resident credit to an amount that reflects only that income taxed by other jurisdictions.

The Appellate Division was satisified that the regulations do not impinge upon the legislative purpose. Although income may be treated differently by New Jersey and the foreign jurisdiction, multiple taxation does not result. The effect of the regulations is to shield only that portion of the taxpayer's income which is subject to tax in the other state.

The court also said that the plaintiff's reliance on an article which appeared in the **State Tax News**, a newsletter published by the Division of Taxation, is without merit. Read as a whole the article supports the Director's present position. In any event, the **State Tax News** is not an authoritative pronouncement, nor does it have the binding effect of a statute or regulation.

A judgment was entered affirming the Tax Court's judgment and upholding the deficiency assessments imposed against the plaintiff by the Director of the Division of Taxation.

GROSS INCOME TAX

Numerator Of Resident Tax Credit As Income Taxed By Other State Is Income Less Partnership Losses—William V. Cirillo and Carolyn Cirillo v. Director, Division of Taxation,—N.J. Tax—(Tax Court of New Jersey, August 17, 1984).

The Tax Court upheld a deficiency gross income tax assessment against plaintiffs for the tax year 1981 and held that in calculating the resident tax credit under **N.J.S.A.** 54A:4-1 and under the provision of the regulations at **N.J.A.C.** 18:35-1.12, the numerator of the resident credit must show the income that is taxed by the other jurisdiction before the allowance for personal exemptions and standard and/or other itemized deductions and which is also subject to tax by New Jersey. Therefore, in this case the amount of income that was actually taxed by New York was the taxpayers total income offset by their partnership losses.

The court said that the partnership losses are not itemized deductions on the New York return. New York's tax is on net income and permits an offset of partnership losses against other income. The amount actually taxed by New York is the net amount after the offset of the partnership losses and before the allowance for personal exemptions and standards and/or other itemized deductions.

The court said that there is no double taxation here. There is a difference between the taxing schemes of New York and New Jersey. New Jersey taxes its residents' gross income wherever earned including New York. New York's net income tax permits some of this income to be offset by losses. This offset of income is never taxed by New York, hence it is not taxed twice.

The court also said that there is no need for consistency with respect to the numerator (income subject to tax by New York) and the denominator (entire New Jersey income) because there are inherent differences between a net and a gross income tax.

The Tax Court granted defendant's motion for summary judgment and entered a judgment affirming the deficiency assessment against the plaintiffs.

Business Expenses By A Partnership In The Securities Business May Be Deducted Against Partnership Dividends and Gains From The Disposition of Property Realized In The Course of The Partnership's Securities Business To Compute A Partner's Distributive Share of Partnership Income—Roger and Lisa Geissler v. Director, Division of Taxation, NJ Tax (Tax Court of New Jersey, March 8, 1985).

The Tax Court relying upon the case of **Layton Smith et al v. Director,** 7 N.J. Tax 187 decided by the Tax Court on December 11, 1984, in which the identical issue in the instant case was decided and a copy of which opinion was attached and incorporated by reference, held that the business expenses incurred by a partnership engaged in the securities business may be deducted against partnership dividends and gains from the disposition of property realized in the course of the partnership's securities business for purposes of computing a partner's distributive share of partnership income under the New Jersey Gross Income Tax Act.

Plaintiff was a general partner in Easton & Co., a New York limited partnership actively engaged in the securities business. Plaintiff received from the partnership during the years 1978, 1979 and 1980 capital gains and dividends realized from the active conduct of the partnership's security business.

The New Jersey Gross Income Tax Act imposes a tax upon the net income derived from a business conducted in the proprietorship or partnership form which is arrived at after the provision of all costs and expenses incurred in the conduct thereof.

The partnership regulation adopted by the defendant on January 8, 1981 recognizes this at **N.J.A.C.** 18:35-1.14(c)(2). However at **N.J.A.C.** 18:35-1.14(c)(2)ii, the regulation does not allow any deduction for "Expenses unrelated to the production of taxable income."

The partnership regulation at **N.J.A.C.** 18:35-1.14(c)(4) requires that a partner report his share of partnership income as:

i. A distributive share of partnership income;
ii. Dividend income; and
iii. Gain from the sale, exchange or other disposition of property.

Thus a distributive share of partnership income is reported as net income after the deduction of all necessary costs and expenses related thereto. Whereas, partnership's dividends and net gains are subject to tax on gross income. The court said that the regulation is sustainable to the extent that it applies to dividends and capital gain income unrelated to the primary business of the partnership. This would apply where the dividend or capital gain income is merely incidental to the primary business of the partnership.

However, when the regulation is extended to a partnership which generates dividend and capital gain income in the ordinary course of its business as a securities dealer, it would be inconsistent with the statute.

The court concluded that **N.J.A.C.** 18:35-1.14(c)(4) as it is applied to a partnership in which dividend and capital gain income are generated in the ordinary course of business, it is inconsistent with the statute and must be disregarded. A deduction of business expenses by a partnership incurred in the securities business against such dividend and capital gain income in the course of its business is allowed for the purpose of computing a partner's distributive share of partnership income.

Judgment was entered dismissing plaintiff's complaint for 1978 because it was not timely filed. With respect to 1979, and 1980, the defendant's deficiency determinations were set aside and the plaintiff was granted a refund for 1980.

An Appeal by the Division of Taxation is pending in the Appellate Division of the Superior Court.

Margin Interest Expense on Borrowed Funds Used To Purchase Tax Exempt Bonds Cannot Be Netted Against Interest Income By An Investor In Securities—Hough, William T. Norma P. v. State of New Jersey, Dept. of the Treasury, Div. of Taxation, Director, N.J. Tax (Tax Court of New Jersey—January 18, 1985).

The Tax Court in a letter opinion affirmed a 1981 gross income tax deficiency assessment imposed by the Director of the Division of Taxation as a result of the disallowance of margin loan interest costs. It was held that margin interest expense on borrowed funds used to purchase tax exempt bonds cannot be netted against interest income from these securities by the plaintiff taxpayers who are merely investors in their own securities. The fact that the plaintiff taxpayer, William T. Hough made a detailed study of the cyclical action of stocks, bonds, interest rates and the money supply, keeping track of daily changes on charts and graphs did not convert his personal security investment activities into a business of buying and selling securities which would permit the deduction of such interest expense as a business expense under **N.J.S.A.** 54A:5-1(b) "Net Profit from Business" which defines gross income as "The net income from operation of a business, profession, or other activity, after provision of all costs and expenses incurred in the conduct thereof".

The court found that the plaintiff taxpayers were engaged in investing in securities for their own personal gain. To be engaged in carrying on any trade or business involves holding one's self out to others as engaged in the selling of goods or services. Expenses such as expenses for handling personal investments are not deductible for New Jersey gross income tax purposes.

It was thus held that the plaintiff taxpayers were not engaged in a securities business and that the Director of the Division of Taxation had properly disallowed their deduction of margin interest costs. A judgment was entered dismissing the plaintiff-taxpayers' complaint.

Insurance Field Agent Not Entitled to Deduct Business Expenses—Harold A. and Loretta Maus v. Director, Division of Taxation, (Tax Court of New Jersey, October 1, 1984).

In a letter opinion, the Tax Court held that the plaintiff, an insurance field agent selling life and health insurance for the Knights of Columbus, was an employee and not an independent contractor. Therefore, he could not deduct any business expenses from his 1980 New Jersey Gross Income Tax resident return.

The Knights of Columbus sells its own life insurance and reinsures health insurance through the Travelers Insurance Company. The sales organization for the Knights of Columbus is composed of four or five regional directors, 110 general agents, and 850 full-time field agents. The general agents, who are assigned to various councils, hire, train, supervise and administer field agents working in their offices. Field agents can sell insurance only to members of the Knights of Columbus councils to which they are assigned full-time.

The court said that the determination whether the plaintiff was an employee or an independent contractor is a factual one and can be reached only after an examination of all the facts and circumstances.

The Tax Court followed the eight relevant factors enumerated in the case of **Boudrot v. Taxation Division Director,** 4 N.J. Tax 268 (1982). The court held that the issuance of the W-2 form; the withholding of taxes; the providing of benefit plans, including a pension, health and life insurance, disability benefits, and worker's compensation coverage, were all consistent with an employer-employee relationship.

Plaintiff was obligated to devote all his energy and attention to the Knights of Columbus and was forbidden to engage in any other form of employment. He was required to use specific forms and comply with prescribed rules and regulations. His clientele was limited by, and at times supplied by, the Knights of Columbus. Thus, the degree of control exercisable by the Knights of Columbus indicated an employer-employee relationship.

The court held that the substantial outlay by plaintiff to generate his commissions were unreimbursed expenses of an employee-salesman. The court said it was significant that he was provided with an office free of charge, receive some stationery and supplies from the Knights of Columbus at no cost and did in fact receive an expense allowance presumably to offset some of these claimed expenses.

The services provided by the plaintiff required no special training or skill at the time of hiring. The necessary training was provided by the Knights of Columbus at no cost. The duration of the relationship from 1971 to 1980 indicated an employer-employee relationship.

He was required to work full time, was restricted to certain customers, but protected from competition from co-employees and was subject to discharge without cause.

After weighing all the factors in the **Boudrot** case to the particular set of facts in this case, the court held that all of these circumstances indicated an employer-employee relationship and not that of an independent contractor. Thus, plaintiff could not deduct any business expenses.

The court entered a judgement affirming the tax assessment against the plaintiff.

Gross Earnings in Form of Commissions From Sale of Products and Publications Held To Be From an Employee-Employer Relationship From Which Employee Business Expenses Cannot be Deducted—Bernard Ruthen, et ux, v. Director, Division of Taxation—N.J. Tax—(Tax Court of New Jersey—August 6, 1984).

The Tax Court dismissed the plaintiff's complaint and upheld a tax assessment for the tax year 1979 imposed by the Director of the Division of

Taxation denying plaintiff's deduction of employee business expenses from his gross commissions in the sale of products and publications of the World Book. It was held that plaintiff was an employee and not a self-employed independent contractor and, therefore, under the New Jersey Gross Income Tax Act he could not deduct any employee business expenses from his commission earnings as a District Manager or Sales Manager.

The court followed **Miller v. Taxation Div. Director,** 6 **N.J. Tax** 118 (Tax Ct. 1983) wherein it was stated, ". . . the determination of whether a taxpayer's status is that of an employee or an independent contractor is a factual question to be decided only after examining all of the relevant facts and circumstances with no single factor being controlling; it being the total situation that finally determines the status."

The court also considered the relevant factors set forth in **Boudrot v. Taxation Div. Director, 4 N.J. Tax** 268 (Tax Ct. 1982) which are among those normally weighed to decide whether the relationship was one of employer-employee or independent contractor. These factors are:

> "(1) the relationship which the parties believe they have created; (2) the extent of control exercisable (regardless of actual exercise) by the person receiving the benefit of the services over the manner and method of performance; (3) whether the person rendering the service undertook substantial costs to perform the services; (4) whether the service required special training or skill; (5) the duration of the relationship between the parties; (6) whether the person rendering the service had a risk of loss; (7) whether the person who received the benefit of the services could discharge without cause the person who performed the services and (8) the method of payment (by time or job).

The court held that the evidence indicated that the relationship between plaintiff, a District Manager and Sales Manager, and World Book, was that of an employer-employee relationship and plaintiff did not have any independent contractor status.

The facts indicated the following:

Plaintiff and World Book believed that the relationship that existed between them was one of employer-employee, and they specifically so designated that relationship in their contractual agreement. Plaintiff's rights and obligations were as an employee. He could sell World Book products only at rates fixed by the company. Although plaintiff had the right to hire or contract subordinate sales persons, he could do so only upon approval by the company and only upon terms and contracts forms prescribed by the company. The subordinate sales people, other than area representatives, were employees of World Book and not of plaintiff. Area representatives also were not employees of plaintiff, but instead, were independent contractors of World Book. The subordinate sales people, including the area representatives, were paid directly by the company and not by plaintiff. Plaintiff was required to furnish reports regularly as the company required and he was strictly controlled in his manner of orders and remittances covering payment for products sold. Plaintiff was required to devote his undivided time to the company; either he or any of his subordinates could be transferred to any other sales organization; and, his vacation period was subject to approval of his superiors.

Other than an appropriate appearance and an ability to speak and communicate intelligently, there was no special training or skill required of plaintiff's position.

The company withheld from plaintiff's commissions Federal, State and Social Security taxes and issued to him W-2 forms, all of which negate any indication of the existence of an independent contractor. The benefits conferred upon plaintiff in the form of group insurance and profit-sharing plans are indicia of an employer-employee relationship.

Based upon the above facts, it was concluded that the relationship between plaintiff and World Book for the tax year 1979 was that of employer-employee and that his gross income from commissions was from that relationship. He was thus not entitled to deduct any employee business expenses from his commission earnings. Plaintiff failed to establish that he was reimbursed by his employer for expenses incurred on the employer's behalf. He was thus taxable in 1979 on the gross amount of his commission earnings pursuant to **N.J.S.A.** 54A:5-1(a).

Judgment was entered dismissing plaintiff's complaint and affirming the tax assessment imposed against the plaintiff by the Director of the Division of Taxation for the tax year 1979.

Business Expenses By A Partnership Related To The Production of Tax-Free Interest and Nontaxable Gains May Be Deducted In Computing A Partner's Distributive Share of Partnership Income—Also Business Expenses By A Partnership In The Securities Business May Be Deducted Against Partnership Dividends and Gains From The Disposition of Property Realized in The Course of The Partnership Securities Business To Compute A Partner's Distributive Share of Partnership Income—Layton F. and Joan Smith v. Director, Divison of Taxation, 7 N.J. Tax 187 (Tax Court of New Jersey—December 11, 1984).

The Tax Court upheld plaintiffs' challenge of the Director of the Division of Taxation's determination of their tax liability for the year 1976. Plaintiff is a partner in Salomon Brothers, one of the largest investment bankers in the United States. Among the partnership's business activities, is the trading in securities which results in long-term capital gains which are realized in the ordinary course of its business. The partnership's securities business activities also resulted in the realization of dividend and interest income. Part of the partnership's capital gain and interest income is derived from federal obligations and is exempt from the New Jersey Gross Income Tax Act pursuant to **N.J.S.A.** 54A:6-14.

The partnership had various expenses, some of which are attributable to its taxable income as well as to its non-taxable income.

The Tax Court held the following:

1. That the business expenses incurred by the partnership, which are related to the production of tax-free interest and non-taxable gains, are allowable as deductions for purposes of computing a partner's distributive share of partnership income pursuant to **N.J.S.A.** 54A:5-1k.

2. That the business expenses incurred by a partnership engaged in the securities business may be deducted against partnership dividends and gains from the disposition of property realized in the course of the partnership's securities business for purposes of computing a partner's distributive share of partnership income under the New Jersey Gross Income Tax Act.

With respect to the first issue the Court said that the New Jersey Gross

Income Tax Act imposes a tax upon the net income derived from a business conducted in the proprietorship form which is arrived at after the provision of all costs and expenses incurred in the conduct thereof.

The partnership regulation adopted by the defendant on January 8, 1981 recognizes this at **N.J.A.C.** 18:35-1.14(c)(2). However at **N.J.A.C.** 18:35-1.14(c)(2)ii, the regulation does not allow any deduction for "Expenses unrelated to the production of taxable income."

The court said that administrative regulations must be within the fair contemplation of the enabling statute and that an agency may not, under the guise of interpretation, extended the statute to give it a greater effect than its language permits. Thus, while construction of a taxing statute by the agency charged with its administration is entitled to weight in a judicial proceeding an administrative interpretation which is inconsistent with the ordinary and primary meaning of the statutory language will be ignored.

The defendant raises the issue of "double tax benefits" and contends that the legislature must expressly permit "double tax benefits" or else they will be disallowed.

There is nothing in the statute to deny the allowance of "double tax benefits." Defendant's attempt to carve out an excepted class of business expenses for which no deduction will be allowed constitutes an invalid exercise of legislative power.

The court thus concluded that the defendant's determination predicated on the disallowance of deductions for business expenses to the extent allocable to tax-exempt income is irreconcilable with the statute and ordered such determination set aside.

With respect to the second issue, the partnership regulation at **N.J.A.C.** 18:35-1.14(c)(4) requires that a partner report his share of partnership income as:

i. A distributive share of partnership income;
ii. Dividend income; and
iii. Gain from the sale, exchange or other disposition of property.

Thus a distributive share of partnership income is reported as net income after the deduction of all necessary costs and expenses related thereto. Whereas, partnership's dividends and net gains are subject to tax on gross income. The court said that the regulation is sustainable to the extent that it applies to dividends and capital gain income unrelated to the primary business of the partnership. This would apply where the dividend or capital gain income is merely incidental to the primary business of the partnership.

However, when the regulation is extended to a partnership which generates dividend and capital gain income in the ordinary course of its business as a securities dealer, it would be inconsistent with the statute.

The court concluded that **N.J.A.C.** 18:35-1.14(c)(4) as it is applied to a partnership in which dividend and capital gain income are generated in the ordinary course of business, it is inconsistent with the statute and must be disregarded. A deduction of business expenses by a partnership incurred in the securities business against such dividend and capital gain income in the course of its business is allowed for the purpose of computing a partner's distributive share of partnership income.

Judgment was thus entered upholding the plaintiffs challenge to the defendant's determination of their 1976 tax liability. An appeal by the Division of Taxation is pending in the Appellate Division of the Superior Court.

Taxpayer Employed in Iran Held Not To Be A New Jersey Domiciliary And Not Taxable As A Resident Taxpayer—Howard and Margarete Somers v. Director, Division of Taxation (App. Div., 1985) (unreported)

The Appellate Division reversed the Tax Court which had affirmed a deficiency gross income tax assessment against the plaintiffs for the year 1978 even though plaintiffs had resided in and paid taxes in Iran where plaintiff was employed until July 1978. The Appellate Division based its reversal on the grounds that plaintiffs were not domiciliaries of this state throughout 1978. The facts support the conclusion that plaintiffs from 1974 to 1978 intended to make their home in Iran indefinitely and to abandon their prior domicile here.

Plaintiffs moved from New Jersey to Iran in 1974. Plaintiff, Howard Somers, an engineer entered into a two-year employment contract with an oil company in Iran. The contract provided for mandatory retirement at age 60, about 20 years ahead for plaintiff. Plaintiffs' children attended schools in Iran and Europe. The contract was renewed. In 1978 plaintiffs' employment was terminated in August. The family returned to their house in Elizabeth, New Jersey which had been rented out during the four year interval. The tenant had vacated it shortly before.

The Tax Court had held that plaintiffs remained domiciliaries of New Jersey even though they resided in Iran and intended to stay during the period of employment there. It perceived as an intention to retain a New Jersey domicile: continuing ownership of the Elizabeth house; maintenance of an account in an Elizabeth bank; retention of New Jersey driver's license; and return twice to this state on vacations. Plaintiffs explained to the contrary that they rented, rather than sold, their house hoping to benefit from escalating real estate prices; that the Elizabeth bank account was a convenience and might have been anywhere in this country; that it is easier to get a license abroad for a holder of a valid license from any of the United States; and that their returns on vacation were casual and not for their full vacation time-off. The Appellate Division thus rejected as insufficient and inconclusive what the Tax Court perceived as factual support for its affirmance of the deficiency assessment against plaintiffs.

The Appellate Division reversed the Tax Court and entered judgment for plaintiffs.

Taxpayers Engaged In Investment Advisory Services T/A Penvest Co. With Themselves And Wife's (A Housewife) Relatives As Only Clients Are Investors And Cannot Deduct Brokers Margin Interest From Dividend Income, And As Business Expenses A Fee Paid By Plaintiff's Wife For Investment Advisory Service To Their Trading Name "Penvest Co."—Robert C. Stabler and Mary A. Stabler v. Director, Division of Taxation, (App. Div., 1985) (unreported)

The Appellate Division affirmed the judgment of the Tax Court for the reasons substantially stated in its letter opinion dated March 16, 1984.

The Tax Court, had affirmed an assessment of a 1978 gross income tax deficiency against the plaintiffs imposed by the Director of the Division of Taxation. The tax deficiency resulted from (1) plaintiffs' deduction of broker's margin interest expense against their dividend income and (2) plaintiffs' deduction of business expenses from so called investment advisory services T/A "Penvest Co."

The court held that the plaintiffs were not in a business and that they were merely investors, since their only clients in 1978 were themselves and relatives of the plaintiff Mary A. Stabler. The court followed the Tax Court decision in the **Applestein v. Taxation Div. Director,** 5 N.J. Tax 73 (Tax Ct 1982) appeal, docketed A-2563-82T3 (App. Div. February 7, 1983), and held that the activities of plaintiff Robert C. Stabler on his own behalf were simply too limited to be characterized as anything but investment activity. Mary A. Stabler was a housewife and took no part in "Penvest Company." The court held that there is no statutory authority for a deduction of margin account interest in the reporting of dividend income. It also held that plaintiffs' interest expenses were not from the operation of a business.

The court also held that the amount deducted from their reported business profits was a fee for investment advisory services paid by Mary A. Stabler to Penvest Company for the management of her security accounts. Mary A. Stabler was not in a business and could not deduct business expenses. This was an improper deduction and could not be allowed.

The Appellate Division said that the Legislature did not intend the term "other activity" in **N.J.S.A.** 54A:5-1b in the phrase operation of a business profession or "other activity" to allow the deductibility of expenses from taxable investment income.

Judement was thus entered affirming the Tax Court's judgment in this case.

Failure To Prove The "Mailing Presumption" Invokes Statutory Interest For Not Timely Paying Over Withholding Taxes From Employees' Wages—Worrall Publishing Co. v. Taxation Division Director, (Tax Court of New Jersey—March 23, 1985).

The Tax Court, in a letter opinion dismissed plaintiff's complaint and upheld the imposition of an assessment of statutory interest against the plaintiff by the Director of the Division of Taxation for failure to timely pay over to the Division of Taxation, pursuant to **N.J.S.A.** 54A:7-4, the New Jersey gross income withholding taxes deducted from their employees' wages for the year 1980. The plaintiff failed to prove the necessary requisites to invoke the "mailing presumption" noted by the Appellate Division in the case of **Szczesny v. Vasquez**, 71 N.J. Super. 347, (App. Div., 1962) which at 354, requires that the mail matter be "sufficiently prepaid in stamps, correctly addressed and placed in the appropriate receptacle." Plaintiff's proofs showed that the envelopes with the checks for the withholding taxes for 1980 were placed in plaintiff's "outgoing mail basket." Plaintiff did not establish specifically that each piece of mail containing the appropriate return and check for each month of 1980 had the correct postage, a proper return address and was placed in the appropriate postal receptacle. The court said that it could not assume that plaintiff placed adequate postage on each mailing. If there were inadequate postage without an appropriate return address, it is likely that such mail matter went undelivered since it could not be returned to the sender. As noted in **Szczesny** a writing "coupled with evidence of an office custom with reference to the mailing of letters is not sufficient to constitute proof of mailing" (71 N.J. Super. at 357).

The court also found that even if the plaintiffs had sufficient proofs to invoke the presumption of receipt of the mailing matter, the defendant's proofs as to the customary handling of mail material sent to it rebutted the presumption of receipt by the Division of Taxation in this case.

Therefore, judgment was entered dismissing plaintiff's complaint and affirming the Division of Taxation's assessment of interest against the plaintiff.

INHERITANCE TAX

Holographic Will Written Prior To Trip By Decedent Was Held To Be Absolute And Not Conditioned On Testatrix' Death During The Trip—Matter of Will of Cohen, 200 N.J. Super. 538 (App. Div., 1985).

The Appellate Division affirmed the Superior Court, Law Division, Probate Part, Middlesex County in that a holographic will written by decedent was not conditioned upon her death during impending trip.

In probate proceeding, the Superior Court, Law Division, Probate Part, Middlesex County, admitted holographic will, and mother of testatrix appealed. The Superior Court, Appellate Division, held that the will was not conditioned upon testatrix' death during her impending trip.

Beginning phrase of holographic will stating "In the event that something should happen while I am away" did not condition the will upon testatrix' death during her impending trip, in view of, inter alia, testatrix' declaration that her dispositions were intended "forever & eternity," testatrix' intelligence, her fragile state of health at time she wrote the will, and her choice, during some 18 months after her trip, to leave her dispositions as she had declared them.

Judgment was entered affirming the order of the court below admitting the will to probate.

Surviving Spouse Electing To Take Her Statutory Share Was Relieved of Estate And Inheritance Taxes Which Were Paid By Residuary Estate Pursuant To Testator's Expressed Intent To Minimize Taxes For Widow and Estate—In The Matter of The Estate of Nathaniel B. Cole, 200, N.J. Super. 396, Superior Court of New Jersey, Chancery Division, Middlesex County, April 18, 1984.

Widow filed complaint electing to take her statutory share. The Superior Court, Chancery Division, Middlesex County, held that: (1) electing spouse shares in gains and losses in asset values occurring between death and distribution; (2) in practice, court should fix values as of date of its decision ordering manner of payment of elective share; (3) income produced from assets of intestate estate accrues to beneficiaries according to the statutory intestate shares and there is no reason why spouse who elects against will should be treated differently; (4) generally, and subject to the number of exceptions, spouse is entitled to one-third of income of augmented estate; (5) tax apportionment clause applies to substantial bequests made to spouse in will as well as to elective share; and (6) surviving spouse was relieved of responsibility for estate and inheritance taxes and they would be paid by remaining portion of residuary estate pursuant to testator's expressed intent to minimize taxes for his widow and his estate.

Bequest To Second Husband Of A Life Interest In The Marital Home And Remainder of The Estate To Him In A Residuary Clause Gave Husband A Fee Simple In The Home-In re Maliniak—(App. Div., 1985) (unreported).

The Appellate Division reversed the Law Division of the Superior Court and held that here, where the testatrix bequeathed her second husband a life interest in the marital home and, in a residuary clause, the remainder of her estate, nothing in the will indicated that she intended the home to be excepted from the operation of the residuary clause and the husband took the home in fee simple.

Judgment was entered reversing the Law Division of the Superior Court and granting the husband a fee simple in the marital home.

Will Validly Cancelled By Decedent's Written Statement On Duplicate Copy Declaring Will Null and Void—In The Matter of The Probate of The Will of Bernard Nassano, Deceased 199 N.J. Super. 414 (App. Div., 1985).

The Appellate Division affirmed the judgment of the Probate Part of the Superior Court, Law Division of Atlantic County, denying admission of a will to probate and holding that decedent validly cancelled his will by writing statement on duplicate copy declaring will to be null and void.

Decedent was never married and had no children. On November 10, 1978 he executed an original and one copy of a will designating certain charitable organizations and individuals, none of whom were related to him, as beneficiaries. The original will was kept by the attorney and the copy was given to the decedent. On June 7, 1979, decedent wrote on the copy of the will and backer, "This Will and other Wills (Made by Me) are null and void." This statement was signed by the decedent and dated. Decedent died on August 18, 1982 without having executed any further will.

Pursuant to the revision of Title 3A dealing with the Administration of Estates by P.L. 1977, c. 412 (effective September 1, 1978), at **N.J.S.A.** 3A:2A-3, now **N.J.S.A.** 3B:3-3, a holographic will, whether or not witnessed, is valid provided the signature and material provisions are in the handwriting of the testator.

The court said that decedent's conduct in attempting to revoke his will was done with the same formality as is now required to execute a will.

It was held by the court that in the circumstances of this case, decedent unambiguously expressed his intent to cancel the will and did so with sufficient formality that it may be honored. In some other case a testator's writings on a will might not be so clearly or formally expressed and thus could not be given effect.

Thus, even if the decedent's estate escheats to the State, the decedent's will has been revoked.

Judgment was entered affirming the holding of the court below, the Probate Part of the Superior Court Law Division, Atlantic County denying admission of the will to probate.

Transfer In Contemplation Of Death—Valuation of Life Estate—In re Estate of Mary E. Roth, deceased, 6 N.J. Tax 455 (Tax Court of New Jersey—May 25, 1984).

An agreement within three years of decedent's death, permitting taxpayer to defer repayment of mortgage loans to decedent, is a taxable transfer in contemplation of death, to be valued using the life expectancy tables referred to in N.J.S.A. 54:36-2.

LOCAL PROPERTY TAX

Farmland Assessment—Honeybees—Franklyn Barrett v. Bor. of Frenchtown 6 NJ Tax 558 (Tax Court of New Jersey—September 14, 1984).

Plantiff's land does not qualify for farmland assessment under the Farmland Assessment Act, N.J.S.A. 54:4-23.1 **et seq.,** because five acres of land was not "devoted" to honey production within the intent of the act.

Chapter 123 Discriminatory Relief and Freeze Act Application Denied—T.W. Berenson et al. t/a The Executive House of East Orange v. City of East Orange, 6 N.J. Tax 493 (App. Div., 1984).

The Appellate Division affirmed the Tax Court whose opinion of August 4, 1983 is reported in 6 **N.J. Tax** 12 (Tax Ct., 1983). The Tax Court had affirmed the defendent municipality's 1981 tax assessment of a high-rise apartment building in East Orange, New Jersey.

The Appellate Division affirmed the quashing by the Tax Court of the subpoena duces tecum served upon the defendant's expert whereby the plaintiff sought discovery of appraisal reports prepared by the expert in relation to other properties in other municipalities. The affirmation by the Appellate Division was substantially for the reasons expressed in the oral opinion of Judge Crabtree rendered October 12, 1982.

The Appellate Division also affirmed the trial judge's reliance on the H.U.D. preemptive rent levels rather than contract rents, substantially for the reasons expressed in that portion of the Tax Court opinion published in 6 **N.J. Tax** 12 (Tax Ct., 1983).

The Appellate Division took no position with respect to the Tax Court's decision that with respect to the applicability of the Freeze Act, **N.J.S.A.** 54:3-26 which was not raised as an issue on this appeal. The Tax Court had affirmed the 1981 assessment on plaintiff's real property and held that plaintiff was not entitled to statutory relief from a discriminatory assessment pursuant to Chapter 123 and also was not entitled to the benefit of the Freeze Act (**N.J.S.A.** 54:3-26) by reason of an unappealed county board judgment. The Tax Court's opinion was reported in 6 **N.J. Tax** 12 (Tax Ct. 1983).

Judgment was entered affirming the Tax Court's judgment.

Farmland Assessment—Woodlands—John J. Brunetti v. Tp. of Lacey 6 NJ Tax 565 (Tax Court of New Jersey—September 14, 1984).

Contracts between taxpayer and a timber buyer satisfy farmland assessment income requirement, but taxpayer has the burden of proving that the income was derived from the sale of wood products produced on the subject property and the specific area of the subject property on which the wood products were produced.

Valuation Use of Capitalization of Income Method—John J. Brunetti t/a Richfield Village v. City of Clifton 7 NJ Tax 161 (Tax Court of NJ—December 7, 1984).

The preferred method to value an apartment building was the capitalization of income method since an accurate determination of value could not be arrived at by the sales comparison method. The owner of the property emphasized the income capitalization method, while the municipality proposed the use of the market sales approval.

The income capitalization method was established as the best appraisal method because of the detailed analysis of the income stream and expenses on the one hand, and the sales comparison on the other hand. A purchaser would be more concerned with the return on invested capital rather than the subjective adjustment factors on sales of other properties. Determining the economic rent is significant in the income capitalization method.

The municipality claimed that the taxpayer did not include suitable economic rent from which to compute expenses and arrive at a valuation and did not consider capital improvements which had a material effect on the value of the property. The Tax Court upheld the municipality's claims on the basis that the taxpayer erroneously used actual rents not equal to economic rents.

In addition the valuation was incorrect because the taxpayer did not adjust his valuation based on the forseeable occurence of rent increases. Furthermore, concerning the capitalization rate, the municipality's use of an overall rate mainly based upon a comparison with investment opportunities was correct since the most comparable investments were analyzed.

The court found that Chapter 123 found in **N.J.S.A.** 54:1-35(a) and 54:1-35(b) which establish the statistical formula for an action grounded on discrimination applies. The common level range did exceed the plus or minus 15% of the average ratio for the district. This relief from discriminiation is warranted. However, the court rejected the taxpayer's argument that the unweighted—unclassified ratio should be used instead of the Chapter 123 ratio.

The Tax Court arrived at the assessed value of the land and improvements, for the property in issue, for the years 1981 and 1982 and entered the appropriate judgment.

Freeze Act (N.J.S.A. 54:51A-8). Central Bergen Properties v. Bor. of Elmwood Park and City of Garfield, 6 NJ Tax 495 (Tax Court of New Jersey April 6, 1984).

Successor in title, who was not a party thereto, is bound by settlement agreement between predecessor and taxing district which provided that N.J.S.A. 54:51A-8 (Freeze Act) shall apply to taxpayer as well as to taxing district.

Freeze Act Protection Not Lost By Taxpayers' Filing of Appeals For The Years Covered By The Freeze Act—Clearview Gardens Associates v. Township of Parsippany—Troy Hills Riverside Estate v. Township of Parsippany—Troy Hills; Parsippany Hills Associates v. Township of Parsippany—Troy Hills; D.H. Overmyer v. Township of Woodbridge, 196 NJ Super 323 (App. Div. 1984).

Taxpayers applied for Freeze Act judgments to protect against increased assessments on their real property. The Tax Court entered orders denying their applications, and taxpayers appealed. The Superior Court, Appellate Division, reversed the Tax Court and held that taxpayers' filing of appeals for the years covered by the Freeze Act did not constitute an election of remedies and taxpayers were not precluded by such action from seeking Freeze Act protection.

The Appellate Court held that if a taxpayer determines that it wishes to seek a lower valuation of its property by way of appeal it may open itself to a claim by the municipality that a higher assessment is, in fact, warranted; burden of proof would be on each of the parties, to wit, the taxpayer and the municipality, to demonstrate that the assessment should be respectively lowered or raised effective for two years.

Taxpayer does not lose its statutory protection agaist real estate tax increases under the Freeze Act merely by filing an appeal of an assessment made by a municipality.

The Appellate Court therefore reversed the orders of the Tax Court denying Freeze Act application and remanded the matters back to the Tax Court for the entry of judgments granting the Freeze Act applications consistent with the Appellate Court's opinion.

Valuation—Presumption of Correctness—Congoleum Corp. v. Hamilton Tp. NJ Tax (Tax Court of NJ—April 9, 1985).

Taxpayer seeking reduction in assessment and taxing district seeking increase must both overcome presumption of correctness of assessment by presentation of sufficient competent evidence.

In valuation of very old, obsolete, massive industrial complex with 32 sets of structures, no weight given to cost approach where calculation of enormous depreciation percentage almost impossible. Economic approach to value not considered because property would have to be subdivided to attract tenants, and proffered comparable rentals not substantiated. In market approach, sales of industrial plants not to be summarily rejected as comparables solely by reason of their out-of-county or out-of-state location; nevertheless, must be of substantially similar facilities and within market in which subject property would be sold. Adjustments for building "utility" and for building "amenities" which are not adequately substantiated cannot be given any considered in arriving at final sales price adjustment.

County Equalization Table Upheld—Cranbury Township v. Middlesex County Board of Taxation 6 N.J. Tax 501 (Tax County of New Jersey, July 13, 1984).

The Tax Court affirmed the Middlesex County Board of Taxation and dismissed plaintiff's complaint. It held that the county equalization ratio of 53.70% assigned to Cranbury Township for the tax year 1984 was correct. The plaintiff, Cranbury Township, challenged the 1984 county equalization table promulgated by the Middlesex County Board of Taxation for failure to include a sale in the township in arriving at an equalization ratio for Cranbury.

The Tax Court held that the sale was not usable and was correctly excluded from the county board's equalization study because, (1) The property sold was less then entire assessment parcel and therefore there was no comparative relationship between the assessment and sales price for sales-ratio purposes, and (2) The property sold partially included property preferentially assessed under the Farmland Assessment Act of 1964, **N.J.S.A** 54:4-23.1 **et seq.** and therefore, the comparative relationship between the assessment and sales price necessary for sales-ratio purposes was lacking.

Farmland Assessment—Rollback Taxes—Eagle Plaza Associates and Cherry Hill Industrial Properties v. Voorhees Township, 6 NJ Tax 582 (Tax Court of NJ, September 26, 1984).

N.J.S.A. 54:4-23.8 expressly limits the tax years subject to assessment for rollback taxes to those two years which immediately precede the year in which a change in use of the land occurred.

Exemption—County Property—Essex Cty. v. East Orange City 7 NJ Tax 346 (Tax Court of NJ—March 19, 1985).

County-owned property is entitled to an apportioned local property tax exemption to the extent it was used for public purposes. N.J.S.A. 54:4-3.3

Valuation—Shopping Center—Ewing Tp. v. Suburban Square Associates 7 NJ Tax 263 (Tax Court of NJ—Feb. 6, 1985).

Valuation of a 20-year-old strip shopping center gave most weight to income approach where comparable sales bore little resemblance to subject property and depreciation not substantiated.

Appeal By Municipality Via A Counterclaim To Increase Its Original Assessment Of Real Property Must Be filed By August 15, Statutory Deadline Date—F.M.C. Stores Co. v. Boro of Morris Plains; Edison Mall As-

sociates v. Township of Edison;" 115 Acres Venture/First National State Bank v. Township of Edison, 195 NJ Super 373 (App. Div. 1984).

The Appellate Division reversed the Tax Court and held that a taxing district cannot pursuant to **N.J.S.A.** 54:3-21 challenge its own original assessment to real property as being too low and seek to increase its assessment after the statutory August 15 deadline date. The Appellate Court held that the August 15th statutory deadline date is a jurisdictional prerequisite for the prosecution by a defendant municipality of an appeal from its own assessment whether or not the taxpayer first appeals. The time limitation being jurisdictional is not subject to modification by court rule. The right of each party to pursue an appeal within the statutory time period is wholly independent of and unaffected by the course of action decided by the other and the mechanism of a court-rule counterclaim cannot be used by either party to extend or abbreviate the statutory period.

It is only a challenge to the original assessment which the court held to be subject to the time prescription of **N.J.S.A.** 54:3-21 irrespective of whether it is styled as a complaint, an appeal, a cross-appeal, a cross petition or counterclaim. The court's holding was limited to a counterclaim which attacks the original assessment. The court agreed with the rationale of the Tax Court in the case of **Curtiss-Wright Corp. v. Wood-Ridge,** 2 N.J. Tax 143 (Tax Ct. 1981) where other types of counterclaims are involved. For example, if a taxpayer were to obtained a reduction of his assessment in the county board of taxation and appealed to the Tax Court seeking a greater reduction, the municipality would certainly be free to file a counterclaim in the Tax Court seeking to reinstate the original assessment, and a motion to file a late counterclaim for that purpose would be a matter within the court's discretion.

The court, therefore, held that where a taxpayer's appeal challenges an assessment based on true value and where discrimination is not and cannot be an issue, the consequence of the taxing district's failure to take a timely appeal from the assessment is to preclude an increase in the original assessment.

The Appellate Division reversed the orders of the Tax Court appealed from and remanded the case back to the Tax Court for further proceedings consistent with the Appellate Court's opinion. Petition for certification to the New Jersey Supreme Court was granted 99 NJ 189, November 7, 1984.

In Lieu Payment—State Agency—Tp. of Franklin v. State Dept. of Environmental Protection 7 NJ Tax 224 (Tax Court of NJ—July 27, 1984).

Ninety-day limitations period prescribed by N.J.S.A. 54:51A-13 within which to file for "review of actions of . . . [a] state agency . . . with respect to any tax matter" applies to appeal by taxing district of Department of Environmental Protection's omission of rollback taxes in calculating its payment in lieu of taxes, notwithstanding the Department of Environmental Protection's status as taxpayer. Taxing district's failure to file complaint within 90 days of the Department of Environmental Protection's payment resulted in dismissal of its complaint.

Farmland Assessment—Gardiner v. State of New Jersey, 196 N.J. Super 529 (Law Div., Superior Court, 1984).

The Law Division of the Superior Court held that where land, eligible for special treatment under the Farmland Assessment Act of 1964, is condemned by the State of New Jersey for highway use, such land is no longer eligible for the farmland assessment and is subject to roll-back taxes. In the case of a condemnation, no change of use is made by the seller but rather the land is in effect taken out of circulation by the action of the State, and the addtional taxes chargeable under the statute must be paid by the state and not by the owners.

The court said that the thrust of the Farmlands Assessment Act's roll-back provision is to discourage and penalize speculation in farmlands and is not directed at plaintiffs. Thus where farmland is condemned by the State, as here for a highway, the roll-back taxes must borne by the State and not by the involuntary sellers.

Municipalities—Ordinances—Taxes—Rebates—Landlord And Tenant Law—Gateway Apartments, Inc. v. Town of Nutley, U.S. District Court; Civil No. 84-2830—March 28, 1985.

A municipal ordinance that required landlords to share 75 percent of tax rebates with their tenants was constitutional. It was not illogical or irrational for a municipality desirous of protecting tenants' rights and maintaining reasonable rents to require that landlords who receive tax rebates should share them with those who have contributed to their payment.

While the subject ordinance was imperfect (the persons who paid were not necessarily the persons who received the rebate; nor were the rebates shared in the same proportion among tenants as they had been paid), those imperfections did not render the ordinance unconstitutional. Underlying the ordinance was a legitimate function of municipal power exercised in a proper manner to protect the rights of tenants.

Valuation Building Residual Technique—Glen Wall Associates v. Township of Wall, 99 N.J. 265 (1985).

The New Jersey Supreme Court reversed the Tax Court 6 **N.J. Tax** 24 (August 11, 1983) and Appellate Division of the Superior Court which had upheld the original assessment against the plaintiff-taxpayer. At issue was the 1980 real property tax assessment of a garden apartment development located in Wall Township. The appeal concerned the issues involved in valuing a commercial building under the building residue technique as an application of the income approach to value (building residue technique). The property consists of approximately 6.5 acres, upon which five two-story brick and frame garden apartment buildings had been constructed. The complex contains 78 units.

Plaintiff-taxpayer had unsuccessfully challenged the assessment of its property before the Monmouth County Board of Taxation, the Tax Court, and the Appellate Division. The New Jersey Supreme Court reversed the judgment below and held an expert's use of the building residual technique, namely (1) use of the assessed value of the land, divided by the Chapter 123 ratio, to determine the market value of the land, (2) use of stablizied actual rent to determine economic rent, and (3) use of rates or return on alternative investments to determine the capitalization rate, is proper. In addition, the recent sale of the property may be considered by the Court as an indication of value. In this case, the expert provided sufficient evidence for the Tax Court to determine the value of the property using the builing residual technique.

The court also held:

1. The building residual technique is an acceptable method of appraising income-producing property.

2. An expert using the building residual technique first determines market value of the land. For this purpose he may use the assessed value of the land. There is a presumption in favor of a tax assessment made by the local taxing authority, which can be overcome only by the presentation by either party of sufficient competent evidence. If a taxpayer does not wish to contest part of a township's assessment, he should be able to concede that fact. In this case, the taxpayer's expert properly relied on the assessed value of the land, while challenging the assessed value of improvements. Moreover, the assessed value of the land, adjusted by Chapter 123 ratio, furnished sufficient and competent evidence of the land's market value.

3. Next, an expert applying the building residual technique determines the net operating income. The primary factor in calculating the net operating income is the rent derived from the property. The fair rental value, rather than the actual rent payable under an existing lease, however, must control. Nonetheless, actual income is a significant probative factor. Here, the actual rent roll was not available, because the taxpayer did not purchase the property until December 20, 1979. He, therefore, adjusted the rent roll. The resultant adjusted rent roll provides sufficiently reliable market data, which are rooted in evidence that the Court may evaluate. The taxpayer's use of stabilized actual rent was a reasonable method of determining the economic rent of the complex and was supported by sufficient and competent evidence in the record. Moreover, the taxpayer's expert's calculation of economic rent is entitled to the presumption that actual rent equals economic rent in a well-managed apartment project. Furthermore, the presumption that a landlord is charging the market rent was not overcome by the Township. Finally, the Township's expert differed from the taxpayer's expert by only $4,550 per year or 1.9%, thereby virtually confirming the taxpayer's ecomomic rent figure. Hence, in calculating net operating income, the taxpayer's expert produced sufficient competent evidence to support his figure of economic rent.

4. Next, an expert employing the building residual technique determines the capitalization rate to be used to capitalize the residual income attributable to the improvements. Although derivation of an overall capitalization rate from comparable sales is the preferred technique, it is not the only one. A capitalization rate can be calculated from an examination of alternative investments. What is required is that reliable market data be furnished to the court as the basis for an expert's opinion so that the Court may evaluate the opinion. In this case there was sufficient evidence to provide the Court with a basis for applying its own knowledge to determine a property capitalization rate.

5. An expert's duty to fully document his opinion must never be compromised. However, a court should be aware of the expense incurred by litigants in engaging an expert. Here, if the evidence is viewed practically and within realistic limits the expert produced sufficient competent evidence to support his capitalization rate or at least sufficient competent evidence from which the court could have determined a capitalization rate.

6. The sale of Glen Wall Heights Garden Apartment Development occurred less than three months after the assessment data. Thus, the Tax Court should have considered the sale of the property as an indication of true value. A bona fide sale of property may be an indication of the true value of the property, although such a sale is not dispositive. It is for the court to appraise the circumstances surrounding a sale to determine if there were special factors which affected the sale's price without affecting the true value. Thus, a township

can rebut evidence of a sale's price with evidence that the sale was not made at arm's length, was a distress sale or was a sham. Because financing arrangements may affect the contract price, the financing arrangements should be considered and necessary adjustments should be made. Implicit in such a consideration, however, is that the sale not be remote in time.

Accordingly, judgment was entered reversing the judgment of the Appellate Division and the case was remanded to the Tax Court to determine the value of the property in accordance with the principles expressed in the Supreme Court opinion.

Burden of Proof—Glen Wall Associates v. Township of Wall, 6 N.J. Tax 448 (App. Div. 1984).

The Appellate Division of the Superior Court affirmed substantially for the reasons stated therein the opinion of the Tax Court reported at 6 N.J. Tax 24 (1983).

The Tax Court had held taxpayer's complaint was dismissed where building residual technique of the income approach to value is rejected for use of unsupported land value, and no market data presented for taxpayer's expert's "stabilized" rental income or capitalization rate.

The Appellate Division rejected as without merit appellant's additional argument that the Tax Court erred in failing "to consider the sale of the subject property only seven weeks after the critical assessing date as an alternative method of proving valuation," under the circumstance that appellant attempted to prove true value not by the sale price set out in the deed but by opinion testimony of a substantially lower cash equivalency of the sale price in the light of favorable financing terms.

Petition for certification to the Supreme Court of New Jersey was granted on July 2, 1984. 97 N.J. 661 (1984)

Valuation—Discrimination—Bor. of Hasbrouck Heights v. Park Terrace Gardens, Inc., (App. Div., 1983) (unreported)

The Appellate Division affirmed the Tax Court judgement of December 16, 1982 reducing the 1978 assessment on dependant's 70-unit garden apartment complex.

The Tax Court had rejected taxing district's claim that county board judgment which reduced assessment discriminated against all other taxpayers because all assessments were maintained from year to year at the 1963 revaluation level. Actual rents in apartment building were held to be economic rent in rent-controlled community. Thus, taxpayer was entitled to relief from discrimination.

The Appellate Division held there was no evidence in the record to support the borough's claim that actual and economic rents were not the same in this case.

A judgment was entered affirming the Tax Court judgment reducing the 1978 assessment on defendant's 70-unit garden apartment complex.

Petition for certification to the New Jersey Supreme Court was denied on January 17, 1984 at 96 N.J. 261 (1984).

Tax—Public Utility—Exemption—Jersey Power and Light Co. v. Lacy Tp. 7 NJ Tax 246 (Tax Court of NJ—Feb. 5, 1985).

Nuclear reactor structure and three other disputed structures at electric generating plant of public utility not exempt from local property taxation under the Gross Receipts Tax Act as "equipment" but are assessable for local property tax purposes as "buildings" as term is defined in *Public Service Elec. & Gas Co. v. Woodbridge City,* 73 N.J. 474 (1977).

Valuation—Kazanchy v. Borough of Sea Bright, 6 **N.J. Tax** 622 (App. Div., 1984).

Taxpayer sought relief from county tax board's refusal to reduce municipal assessments for years 1977 through 1979, and directly appealed municipal assessment for 1980. The Tax Court, dismissed plaintiff's complaints and petitions, **6 N.J. Tax 353,** (May 4, 1983), and taxpayer appealed. The Superior Court, Appellate Division, held that: (1) expert's opinion as to value of taxpayer's property which was not supported by facts in the record was a net opinion and did not provide competent proof of value of the property, but (2) evidence that taxpayer's property had been sold twice in preceding ten years and that the sales were arm's length transactions was sufficient proof of value to permit consideration of taxpayer's discrimination claim.

The Appellate Division thus affirmed the Tax Court Opinion which held that competent proof of value of the property was not provided by the plaintiff, however, the matter was remitted back to the Tax Court for further consideration of the question of value in light of the evidence of the two sales of the property in question as a basis for plaintiff's discrimination claim.

Valuation—Kazanchy v. Borough of Sea Bright, 6 N.J. Tax 353 (Tax Court of New Jersey—May 4, 1983).

The Tax Court affirmed the Monmouth County Tax Board as to the correctness of the assessment on plaintiffs real property apartment complex for the tax years 1976 through 1980 and dismissed the plaintiff's complaint.

The Tax Court held that: (1) witness' opinion of capitalization rates was unsupported by any acceptable facts and was rejected; (2) building residual technique was not accepted absent opinion of land value; and (3) absent basis for finding of value the presumption of correctness of the assessment was not overcome.

Farmland Assessment—L & Z Realty Co., Inc. v. Boro. of Ringwood, 6 NJ Tax 450 (Tax Court of New Jersey—May 18, 1984).

Taxpayer failed to establish entitlement of his 128 acres of woodland to farmland assessment where anticipated annual timber growth was valued in excess of the statutory (N.J.S.A. 54:4-23.3) requirement of gross sales, but no income was realized in the two years preceding the tax year, and where zoning ordinance in effect at end of pretax year prohibited commercial logging on taxpayer's property.

Assessment Of All Interests—James H. Lidell and Diane Lidell v. Mimosa Lakes Ass'n and Medford Tp., 6 NJ Tax 417 (Tax Court of New Jersey—April 5, 1984).

Club beach lot used by club member residents of lake community for access to lake is to be assessed to include all property interests without deduction for value of rights of club members to use lot for lake access.

Valuation—Vacant Land—Comparable Sales—Linwood Properties, Inc. v. Fort Lee Bor., 7 NJ Tax 320 (Tax Court of NJ—March 13, 1985).

Expert's adjustments for differences between subject and comparable sales properties must include consideration of all factors which influence price including differences in time, location, zoning, physical characteristics, contract of sale contingencies and changes in form of ownership, e.g., rental to co-op/condominium, as to both the subject and sales properties. Where expert failed to account for such differences, the sales prices of subject and comparable sales properties were rejected as unreliable.

County Tax Rebate on State-Owned Property Where Payment Made In Lieu of Taxes—Mahwah Township et al. v. Bergen County Board of Taxation, 98 N.J. 268 (1985).

The Supreme Court of New Jesey reversed the Tax Court in part which held both **N.J.S.A.** 54:4-5 and 54:4-5.2 to be unconstitutional in its opinion reported at 3 **N.J. Tax** 513 (Tax Ct., November 20, 1981) and summarily affirmed by the Appellate Division of the Superior Court reported at 190 N.J. Super. 84 (App. Div., 1983).

The Supreme Court held that the Tax Court erred in its determination that state-owned property cannot be considered in the calculation for a county tax rebate; payments made under **N.J.S.A.** 54:4.2.2a, the in-lieu payments act, will not preclude a rebate under **N.J.S.A.** 54:4-5.

N.J.S.A. 54:4-5, which for 60 years provided a rebate of a portion of a municipality's share of county taxes if it was in a first-class county and had 200 or more acres of land used and occupied by a state or county insititution, is not unconstitutional special legislation although **N.J.S.A.** 54:4-5.2 (the supplement foreclosing rebates for any municipality that had not received one prior to September 22, 1980) is and must be severed.

Judgement was entered affirming the Tax Court insofar as it declared **N.J.S.A.** 54:4-5.2 unconstitutional, but reversing its judgement declaring **N.J.S.A.** 54:4-5 unconstitutional.

Note: N.J.S.A. 54:4-5 and 5.2 were both repealed by **N.J.S.A.** 54:4-5a (Chapter 36 P.L. 1982 (approved June 10, 1982)) in which the land size restriction was expressed in percentage rather than acreage terms.

Economic Rent—Rent Control—Maple Court Assoc. Ltd. v. Ridgefield Park Tp., 7 N.J. Tax 135 (Tax Court of New Jersey—November 28, 1984).

County tax board assessed 34-unit apartment house and lot at $543,800, and taxpayer appealed. The Tax Court, held that: (1) analysis rendered by municipality's expert provided a better indication of economic rent than opinion rendered by taxpayer; (2) taxpayer's cash-equivalency analysis was incomplete; (3) cost-reproduction approach, although not substantially different from value conclusion reached by other approaches, had to be discarded as an independent means of valuation of the subject property; and (4) taxpayer failed to established a valid claim of discrimination.

Judgment was entered affirming the assessment for the tax year involved which was 1980.

Senior Citizens Deduction—Fred McDougall v. Tp. of Vernon, 6 NJ Tax 488 (Tax Court of New Jersey—July 25, 1984).

Senior citizen residing in a trailer that is not assessed as real property and therefore is not a "... constituent part of his real property ..." within N.J.S.A. 54:4-8.41 is not entitled to senior citizen's deduction from his real property taxes.

Correction Of Error—Robert T. McElwee and Bette McElwee v. Ocean City, 7 NJ Tax 355 (Tax Court of NJ—April 3, 1985).

Neither error by assessor in determination of highest and best use nor erroneous assessment which is result of assessor's reliance on incorrect data (erroneous recordation of deed by title company as condominium instead of duplex) are mistakes correctable by means of Correction of Error statute, N.J.S.A. 54:51A-7; such incorrect assessment may only be remedied by appeal timely filed with county board of taxation pursuant to N.J.S.A. 54:3-21.

Business Personal Property—Minetto v. Northvale Boro, 7 NJ Tax 2893 (Tax Court of NJ—March 5, 1985).

Bowling lanes, pinsetters and ball returns removable with little or no damage to themselves or the underlying structure are business personalty not subject to local property taxation.

Exemption of New Single Family Dwellings From Property Taxes Until A Certificate of Occupancy Is Issued Held Unconstitutional—The New Jersey State League of Municipalities et al. v. Irwin I Kimmelman, 197 N.J. Super. 89 (Superior Court, Law Division—1985).

Chapter 220, P.L. 1982 (approved December 29, 1982) as amended by Chapter 155, P.L. 1983 (approved April 22, 1983) which exempts newly constructed single-family dwellings from local property tax until certificates of occupancy are issued and the structures are occupied was held unconstitutional in violation of Article VIII of the New Jersey Constitution which forbids special legislation, and provides that exemption from taxation can only be granted by general laws.

No rational relationship was found between the object of the legislation (the alleviation of the housing shortage) and restricting the exemption to a special class (single-family owned residential dwellings). The law created a special preference for single family homes, a portion of a class was favored based on the form of ownership in which the property was held, and there was excluded from the favored class other properties similar to the one-family group which except for the statute would have naturally been included in the class. Thus Chapter 220 P.L. 1982 (approved December 29, 1982) as amended by Chapter 155 P.L. 1983 (approved April 22, 1983) was held to be special legislation in violation of the New Jersey Constitution.

Summary judgment was entered in favor of the plaintiff.

Valuation—Reservoir—Newark v. Cedar Grove Tp., 6 N.J. Tax 67 (Tax Court of N.J.—November 9, 1984).

Reservoir property valued at highest and best use as a reservoir where so used for over 75 years and nothing to indicate that such use would change.

Where no comparable sales of reservoirs, cost approach used to value, which required land first to be valued as unimproved by comparing it with raw land similarly zoned. Since only land is subject to local property tax, land valued as raw land without adjustment for theoretical removal of reservoir improvements.

Subject Matter Jurisdiction—Railroad Property Tax Act—New York Susquehanna and Western Railway Corp. v. N.J. Dept. of Treasury, Div. of Taxation and Tp. of Sparta, 6 NJ Tax 575 (Tax Court of NJ, September 21, 1984).

Tax Court lacks jurisdiction to hear contest of local property tax assessment where taxpayer failed to file a timely appeal of the local property tax assessment with the county tax board. As Tax Court lacks jurisdiction to affect the local property tax assessment, appeal of Director of Division of Taxation's refusal to assess property as railroad property under the Railroad Property Tax Act, N.J.S.A. 54:29A-43.1, dismissed as moot.

Valuation—Highest And Best Use Watershed—Newark v. West Milford Tp., 7 NJ Tax 35 (Tax Court of NJ—September 28, 1984).

"Highest and best use" of watershed lands of municipal reservoir system located in a conservation area created by the State Development Guide Plan is for development in accordance with applicable zoning ordinances. In determining "highest and best use," actual use is not critical, and intention of the property owner to keep the property undeveloped is irrelevant. Public policies favoring non-development of this specific watershed to preserve the superior quality of the city's water do not lead to a conclusion that the "highest and best use" of the subject property is for a watershed.

Hackensack Meadowlands Reclamation And Development Act Held Constitutional—No. Bergen Tp. v. Hackensack M.D.C., 200 N.J. Super., 579, (App. Div., 1985).

The Appellate Division affirmed the judgment of the Superior Court, Law Division, Hudson County and held that the Hackensack Meadowlands Reclamation and Development Act was not arbitrary or discriminatory and that it was constitutional.

Township appealed from an order of the Superior Court, Law Division, Hudson County, determining that tax-sharing plan of Hackensack Meadowlands Reclamation and Development Act is not unconstitutional. Appellate Division, held that even if township had standing, township failed to establish that tax-sharing provisions of the Hackensack Meadowlands Reclamation and Development Act were arbitrary or discriminatory on theory that by not accounting for assessment modifications made by Tax Court there was a failure to make timely adjustments for reductions in the aggregate assessed value thereby causing township to pay more than its fair share into the intermunicipal account.

Meadowlands Reg. Redevelopment Agency v. State 63 N.J. 35 (1973) sustained the constitutionality of the act against an attack that it was arbitrary.

Meadowlands expressly held that the two-year spread between the comparison year and the adjustment year is neither too long nor too short. The New Jersey Supreme Court also recognized that to avoid a longer and therefore less desirable spread, N.J.S.A. 13:17-74(a) requires that certification of the adjustment payment be made on February 1 following the comparison year. That date falls soon after the statutory deadlines for establishing the data on which the adjustment payment is based. One of these deadlines is the November 15 date by which the county board must determine all tax appeals. N.J.S.A. 54:3-21 and 26. The taxpayer may seek a review in the Tax Court by filing a complaint within 45 days after service of the county board judgment. R. 8:4-1(a)(2). Obviously, a review in the Tax Court could not be completed before the February 1 date for certifying the adjustment payment. Therefore, that certification cannot take into account Tax Court modifications.

The Appellate Division, however, found the Hackensack Meadowlands Reclamation and Development Act was not arbitrary or discriminatory and entered a judgment affirming its constitutionality.

Exemption—College Fraternity House—Nu Beta Alumni Ass'n of Phi Gamma Delta v. New Brunswick, 7 NJ Tax 379 (Tax Court of NJ—May 22, 1984).

Rutgers University fraternity house, not operated or controlled by the University, does not further educational purposes of the University and thereby fails to meet the test necessary for exemption from local property taxation pursuant to N.J.S.A. 54:4-3.6. Fraternity, organized primarily for social purposes, does not provide the degree of scholastic enhancement prerequisite for tax exemption pursuant to N.J.S.A. 54:4-3.26.

Exemption—Paper Mill Playhouse v. Tp. Of Millburn, 7 NJ Tax 78 (Tax Court of NJ—November 14, 1984).

Where an exempt structure is damaged or destroyed and reconstruction is immediately commenced and completed within a reasonable period of time, and activities in furtherance of the exempt status continue in spite of the damage to the structure, the exempt status is deemed to continue during the reconstruction period.

Valuation—Sale of Subject—Romulus Development Corp. v. Town of West New York; Romulus Development Corp. v. Tp. of Weehawken, 7 N.J. Tax 305 (Tax Court of N.J.—March 11, 1985).

Sale price of subject property best evidence of market value where subject is unusual parcel of land and sale took place shortly after assessing date, was arm's length transaction, and was not result of duress on part of either buyer or seller. Market value is not to be adjusted to reflect possibility of zoning changes in the future.

Assessment Review—Destruction By Fire—Rutherford Construction Co. v. Bor. of Rutherford, 6 NJ Tax 605 (Tax Court of NJ, September 27, 1984).

Owner of property destroyed by fire is not entitled to review of assessment pursuant to N.J.S.A. 54:4-35.1, where taxpayer failed to demonstrate by a preponderance of the evidence that substantial destruction occurred prior to January 1 of the relevant tax year, although a fire within the subject building may have commenced prior thereto. N.J.S.A. 54:4-35.1, which requires the taxpayer to notify the assessor by January 10 of the relevant tax year if taxpayer requests reassessment due to fire damage, is not satisfied by a letter to the mayor concerning repairs and use of a temporary trailer

Exempt Status—Schizophrenia Foundation of N.J. v. Montgomery Tp. 6 NJ Tax 594 (Tax Court of New Jersey—September 26, 1984).

Montgomery Tp. v. Schiziphrenia Foundation of N.J. 6 NJ Tax 594 (Tax Court of New Jersey—September 26, 1984).

Foundation's property is not entitled to a tax exemption under N.J.S.A. 54:4-3.6 for the years in question because the property was not "exclusively used" for exempt purposes.

N.J.S.A. 54:2-39 Upheld In Requiring Payment Of All Taxes Due And Payable For Year Under Review Prior To Filing Complaint On Appeal From County Board of Taxation To Tax Court—Schneider et. al. v. City of East Orange, 196 N.J. Super. 587 (App. Div. 1984).

The Appellate Division of the Superior Court affirmed the Tax Court in dismissing plaintiffs' complaint. Taxpayers had appealed the 1979 tax assessment on their office building. The Appellate Division held that the Tax Court lacked jurisdiction to hear taxpayers' appeal from the Essex County Board of Taxation where all the taxes due and payable by taxpayers for the years for which review was sought were not paid at the time of the filing of the plaintiffs' complaint.

The Appellate Division held N.J.S.A. 54:2-39 (now 54:51A-1) which provides that all taxes or any installments thereof then due and payable for the year for which review is sought must have been paid at time that complaint is filed with Tax Court unambiguously establishes prepayment of taxes then due as jurisdiction prerequisite of appeal to Tax Court from county board judgment, unlike N.J.S.A. 54:3-27 which governs appeals to Tax Court directly from assessment, which is silent as to time when payment of taxes must be made.

Requiring taxpayers to pay all taxes due for challenged year as prerequisite to Tax Court jurisdiction of appeal from county board of taxation did not deny taxpayers equal protection on grounds that full prepayment is not required of those filing initial assessment appeals; distinction between taxpayers appealing from county board decision, who have had benefit of hearing as to correctness of subject assessments and of determination by quasi-judicial body establishing amount of taxes due and payable, and taxpayers filing initial assessment appeal, which must be filed prior to date on which quarterly tax installment is due, has rational basis.

Taxpayers' right of due process was not violated by requiring all taxes then due and payable by taxpayers for year for which review was sought at time that complaint before Tax Court was filed be paid as prerequisite to Tax Court jurisdiction, since statutory procedures available for review of assessment met requirements of adequate notice, opportunity for fair hearing, and availability of appropriate review, under circumstances that interest of municipality in receiving timely payment of taxes was significant and outweighed any incidental burden imposed by jurisdictional requirement.

The Appellate Division entered a judgment affirming the dismissal of the plaintiffs' complaint by the Tax Court.

Valuation—Shulton Inc. v. Clifton, 7 N.J. Tax 220 (App. Div. 1984).

Both taxpayer and city appealed from the judgment of the Tax Court, 7 N.J. Tax 208, (August 1983) in local property tax case affirming 1979 and 1980 total assessment for land and improvements of a large industrial complex at $10,487,800 and reducing 1981 assessment to $8,372,700. The Appellate Division held that: (1) use of market value approach to valuation in assessing value of taxpayer's industrial complex was appropriate in view of evidence that property was readily adaptable to multiple industrial uses without need for substantial conversion costs, (2) evidence was sufficient to support Tax Court's acceptance of estimate of unit value of property, submitted by taxpayer's expert, as $22 a square foot, land and buildings merged, as well as Tax Court's rejection of expert's exclusion of portions of square footage in taxpayer's industrial complex as "non-saleable space."

Judgment was entered affirming the Tax Court judgement reported at 7 N.J. Tax 208 (Tax Ct., August 3, 1983).

Valuation—Shulton v. Clifton, 7 N.J. Tax 208 (Tax Court of New Jersey—August 3, 1983).

Corporate taxpayer sought review of assessments imposed upon its property for years 1979, 1980, and 1981. The Passaic County board judgment affirmed the assessment for 1979. Taxpayer appealed. The Tax Court held that: (1) for tax purposes, income approach is inapplicable to valuation of property for which rental market or rental value cannot be identified; (2) city's expert's use of cost approach based upon special-purpose character of manufacturing complex was not in accord with sound appraisal principles; (3) manufacturing complex was not necessarily special-use property; (4) taxpayer's expert's market data approach to valuation of manufacturing complex provided most persuasive evidence of complex's value; (5) taxpayer's expert's exclusion of so-called nonsaleable space was not supported by credible evidence; (6) taxpayer was entitled to no discrimination relief for 1979 and 1980; and (7) taxpayer was entitled to relief for 1981.

Judgment was entered affirming the assessment for 1979 and 1980 and determining the assessment for 1981 to be as follows:

Land	$1,674,500
Improvements	$6,698,200
	$8,372,700

Assessment Review—Post-Assessment Facts—Six Cherry Hill, Inc. v. Township of Cherry Hill, Eleven Cherry Hill, Inc. v. Township of Cherry Hill, 7 NJ Tax 120 (Tax Court of NJ—December 13, 1984).

Economic rent in a rent-controlled apartment is the annualized rent receiveable on October 1 of the pre-tax year reduced by any rents required to be refunded by court order setting aside rent increases.

Valuation—Southbridge Park Inc. v. Borough of Fort Lee, 201 N.J. Super., 91 (App. Div., 1985).

Taxpayer appealed from an order of the Tax Court, involving real estate tax assessments on super-luxury cooperative apartment building. The Superior Court, Appellate Division held that: (1) Tax Court's findings of fact were adequately supported by evidence; (2) Tax Court judge was free to accept or reject in whole or in part testimony of experts in resolving issues of fact arising from propositions of fact and their contradictories asserted by experts; and (3) Tax Court correctly precluded attempt to prove discrimination by comparative apartment building assessments.

Judgment was entered affirming the Tax Court.

Assessment of Real Property Where Tax Exemption Is Lost—St. Michael's Passionist Monastery v. City of Union City, 195 N.J. Super. 608 (App. Div., 1984).

The Appellate Division of the Superior Court held that pursuant to N.J.S.A. 54:4-63.26, the omitted assessment procedure must be used to levy a tax on exempt real property whose exemption is lost after October 1st of the pretax year, or when a prorated tax is sought, but property whose tax exemption is lost before October 1 can be assessed in the normal way for tax year beginning following January 1.

Business Personal Property Tax—"Material Injury" Test—Stem Brothers Inc. v. Alexandria Tp., 6 NJ Tax 537 (Tax Court of New Jersey-August 16, 1984).

Plaintiff's fuel oil storage tanks, some above ground and some below, held to be business personal property under the "material injury" test of N.J.S.A.

54:11A-2(b)(2). As such they should not have been assessed by the taxing district for local property tax purposes.

Payment Of Tax As Prerequisite To Contest Tax—John Stewart v. Hamilton Tp., 7 NJ Tax 368 (Tax Court of NJ—January 10, 1985).

Taxpayer may not maintain action in Tax Court contesting judgment of county board of taxation where all taxes due for the year under review at the time of filing complaint with the Tax Court have not been paid. Full payment after filing Tax Court complaint but prior to taxing district's motion to dismiss complaint does not cure this defect.

Payment Of Tax Requirement—Credit For Overpaid Taxes In Prior Year—Murray Teltsher v. City of Orange, 7 **N.J. Tax** 287 (Tax Court of NJ—February 22, 1985).

Where taxing district improperly appeals from a county board settlement judgment reducing the assessment, taxpayer's demand for a credit against the next year's taxes on the basis of the county board reduction constitutes payment for purposes of the statute requiring all taxes to be paid by the time a complaint is filed in the Tax Court. N.J.S.A. 54:51A-1 and N.J.S.A. 54:4-8.2.

Municipal Resolution Setting Office Hours For A Tax Collector Held Invalid—Van Allen v. Bass River Tp. Bd. of Comm'rs, N.J. Super. 443 (Superior Court, Law Division, 1984).

Tax collector filed suit seeking to invalidate a township's resolution requiring her to establish office hours five days a week for each month next preceding the month containing the day upon which taxes are due which by law do not become deliquent until the tenth day of the second month of a quarter. The Superior Court, Law Division, Burlington County, held that: (1) while statute delegating authority to township over a tax collector authorized governing body to require collector's attendance at her office on certain days, it did not authorize township's resolution controlling hours of attendance; (2) township's resolution requiring tax collector to perform all official business in the municipal building and maintain all books and records in her office was overbroad; and (3) while the township could fix certain days during which tax collector would be obliged to attend her office in the municipal building, they would have to be designated in the months of January, April, July, and October, which are the months next preceding the month in which taxes become delinquent, and resolution requiring tax collector's attendance from the tenth of the next month was invalid.

The municipal resolution was held invalid.

Tenant's Right To Appeal—Village Supermarkets, Inc. v. To. of West Orange; Centre Properties Co. Co. v. Tp. of West Orange, 6 NJ Tax 481 (Tax Court of NJ—July 24, 1984).

One of several tenants in shopping center held not to be taxpayer within N.J.S.A. 54:3-21 and therefore not entitled to appeal that portion of shopping center's property tax assessment allocable to his leashold.

County Equalization Table—Presumption Of Correctness—Washington Tp. v. Burlington Cty. Bd. of Taxation, 7 NJ Tax 1 (Tax Court of NJ-September 7, 1984).

In action for revision of Class II assessment ratio, plaintiff failed to prove that true value of three sales of real property used in a sales study to formulate plaintiff's Class II assessment ratio had increased after assessing date by virtue of plaintiff's adoption of Land Development Ordinances pursuant to the New Jersey Pinelands Comprehensive Management Plan.

Use of Page 8 formula in calculating plaintiff's county equalization ratio, was presumptively corrective where county tax board uniformly applied this formula to all other re-assessed taxing districts and plaintiff failed to produce adequate evidence that the ratio was incorrect or unjust. It is not sufficient merely to establish that a different method could have been utilized.

Appeal From Department Of Environmental Protection's Recertification Of Qualification For Tax Exemption To Be Heard In Trial De Novo—West Milford Township v. Garfield Recreation Committee Inc. and State of New Jersey, Department of Environmental Protection, 194 N.J. Super. 148 (Law Div., 1983).

The Law Division of the Superior Court held that an appeal by plaintiff township from the Commissioner of the Department of Environmental Protection (DEP) granting the defendent a recertification of qualification for tax exemption under the Green Acres Act *N.J.S.A.* 54:4-3.63 *et seq.* would be heard in a trial *de novo* because of the inadequacy in the administrative record below. Relief was sought in lieu of a prerogative writ.

The court pointed out that the DEP cannot grant a tax exemption for property used for conservation or recreation purposes under the Green Acres Act. Under *N.J.S.A.* 54:4-3.63 *et seq.* the Green Acres Act, the DEP only has the power to certify real property as qualified or eligible for exemption. It does not give the DEP the authority to exempt property from taxation. That power belongs to the municipal assessor pursuant to *N.J.S.A.* 54:4-4.4. The municipal assessor can grant or deny the exemption dependent upon whether the claimant has or has not met the statutory requirements for exemption. If the assessor found the claimant did not meet the statutory requirements for exemption, he should have assessed the property for its full and fair value. An appeal should then be made to the county tax board and if unsuccessful, to the Tax Court which would hear and determine all issues of fact and of law *de novo.*

However, the case involves an action in lieu of prerogative writ, from the DEP's recertification of the property in question's qualification for exemption under the Green Acres Act. The court held that in the present case, it would be appropriate to conduct a trial *de novo.* The administrative record below is inadequate. There are not sufficient facts before the court to determine whether the property meets the statutory requirements for exemption. The statutes at *N.J.S.A.* 54:4-3.67 requires that the DEP conduct the fact-finding that is necessary to determing if the property meets the statutory requirements. While the court could remand the matter to DEP in order to resolve the matter expeditiously, the court said it would conduct a hearing *de novo* to determine the factual issues.

The court said that its decision to conduct a hearing *de novo* does not undermine the Appellate Division's decision in *Wildlife Preserves Inc. v. Lincoln Park,* 151 N.J. Super. 553 (App. Div., 1977) because that court stated the DEP's determination essentially involves the resolution of nonfactual issues of law, policy and discretion. It is undisputed, however, that the property and its owner must in addition to DEP's certification, meet the other requirements enumerated by *N.J.S.A.* 54:4-3.64, which are essentially factual questions.

Since there are general issues of material fact, defendant's motion for summary judgment was denied.

Statutory Requirement Under N.J.S.A. 54:2-39 For Payment of All Taxes For Year Under Review When Complaint Is Filed With Tax Court Held Constitutional—Woodlake Heights Homeowner Association Inc. v. Township of Middleton, 7 **N.J. Tax** 364 (App. Div., 1984).

The Appellate Division of the Superior Court affirmed the Tax Court in its dismissal of plaintiff's complaint on December 27, 1982 pursuant to **N.J.S.A. 54:2-39** for failure of plaintiff to comply with that statute. **N.J.S.A. 54:2-39** provides in pertinent part, as follows:

"At the time that a complaint has been filed with the Tax Court, all taxes or any installments thereon then due and payable for the year for which review is sought must have been paid."

The 4th quarter taxes were due and payable November 1, 1981 and they were paid November 23, 1982. The court held that the statute was not unconstitutional and did not violate the due process and equal protection constitutional clauses. The payment requirements of the statute applies to all taxpayers filing appeals with the Tax Court is consistent with equal protection standards. Due process requirements are met since a taxpayer has an opportunity to be heard before his tax liability is finalized.

Judgment was therefore entered affirming the Tax Court's dismissal of plaintiff's complaint.

LUXURY TAX

Atlantic City Luxury Tax Does Not Apply To Receipts From Coin Operated Game Machines—Refund Allowed For Erroneously or Illegally Collected Taxes Paid Within Two Years of Payment—B&H Enterprises, Inc. t/a Fun Spot Arcade and Richard Tolk t/a Video Enterprises, Playcade Arcade v. City of Atlantic City, Director, Division of Taxation, et al, N.J. Tax (Tax Court of New Jersey—March 13, 1985).

The Tax Court held that the Atlantic City Luxury Tax does not apply to receipts from coin-operated game machines. A refund of the Atlantic City Luxury Tax incorrectly paid can be made to a taxpayer who applies for such a refund within two years of the payment thereof.

Both of plaintiffs' arcades contain coin-operated game machines. No charge to enter the arcade or watch others use the various machines is imposed. A charge is imposed only when a patron chooses to use a device. Payment of the luxury tax on the receipts from the coin-operated machines has been made by plaintiffs under protest and a refund of the taxes paid is sought by the plaintiffs. Pursuant to the enabling legislation for the city luxury tax **N.J.S.A.** 40:48-8.15 **et seq.** and the Atlantic City ordinance retail sale is defined as:

> "The granting or sale of any ticket, license or permit for admission to any theatre, moving picture exhibition or show, pier, exhibition or place of amusement."

The court said that in the construction of statutes, particularly those having to do with taxation or exemption therefrom, the sole guidepost is the legislative intent. Since there is no legislative history for the enabling legislation, there is no indication of an intended special meaning to the words in the definition of a retail sale. Therefore, it becomes necessary for the court to give to the words used by the legislature their ordinary, generally accepted, primary meaning.

It was held that a coin-operated amusement device is not a theatre, moving picture exhibition, show, pier or exhibition as those terms are commonly defined and understood. The court also found that the coin-operated amusement devices are not places of amusement and the money deposited to use the machines is not an admission to the device. The common, ordinary meanings given to "place" and "amusement," is that a tax on "admission" to a "place of amusement" is a tax levied on a charge for entering a space devoted to or providing something that amuses. There is no charge to patrons for entering the arcades (clearly a place of amusement). Nor is there any charge for those people who wish to observe others use the machines in the arcades. The charge for using the coin-operated amusement device, although it amuses is not a charge to enter the space where the machines are situated.

The court held that the provisions of the enabling legislation at **N.J.S.A.** 40:48-8.16 which are carried into the city's luxury tax ordinance does not permit a tax to be imposed on receipts from plaintiff's coin-operated amusement devices.

The court found that the rules and regulations adopted pursuant to the luxury tax ordinance imposing the tax on coin-operated amusement devices should be ignored and rejected because they are contrary to the plain statutory meaning.

With respect to the limitation period for applying for a refund of the luxury tax incorrectly paid, the court found that under **N.J.S.A.** 54:32B-24.1 the Director of the Division of Taxation is given the duty to collect and administer the luxury tax. In carrying out his duties, the Director is given all the powers granted in the Sales and Use Tax Act. It was held that the refund provisions of the Sales and Use Tax Act at **N.J.S.A.** 54:32B-20 and the provisions of the State Tax Uniform Procedure Law at **N.J.S.A.** 54:48-1 **et seq.** apply. The latter provide for the refund of incorrectly paid taxes without any requirement that the taxpayer be a volunteer in making the payment. The Sales and Use Tax Act at **N.J.S.A.** 54:32B-20 provides for a refund or credit of any tax, penalty or interest erroneously, illegally or unconstitutionally collected or paid if application is made to the Director for such refund within 2 years from the payment thereof. When application is made by a person required to collect the tax, repayment of the tax to the customer must be established to the satisfaction of the Director. However, in this case no tax was collected from any customers. The luxury tax was paid by the plaintiffs out of their own general receipts, thus the court held that the plaintiffs were entitled to tax refunds for two years prior to the date they filed their applications for tax refunds.

Judgment was entered for plaintiffs and for the submission of computations of the correct amount of refund due to plaintiffs.

PUBLIC UTILITIES GROSS RECEIPTS TAX—WATER COMPANY—PUBLIC STREETS

Cedar Glen Lakes Water Co. v. Taxation Div. Director, 7 N.J. Tax 233 (Tax Court of NJ—January 24, 1985).

Streets of private senior citizens' cooperative development are "public streets" open to and used by the public and water company, by its use of

streets to serve development residents, is subject to tax under the Public Utilities Gross Receipts Tax Act, N.J.S.A. 54:30a-49 et seq.

REALTY TRANSFER FEE—PARTNERSHIP DISSOLUTION

Walter R. Zimmerer, et al v. Clayton and State of New Jersey 7 NJ Tax 15 (Tax Court of NJ, September 27, 1984).

A father-son partnership which upon dissolution transferred properties to the son subject to existing mortgages is required to pay realty transfer fees based on the outstanding mortgage balances, pursuant to N.J.S.A. 46:15-5(c), 7. The transfers are not exempt from fees as being between parent and child or as constituting a partition.

RECYCLING TAX AND SANITARY LANDFILL TAX

Recycling Tax And Sanitary Landfill Tax—Municipalities Are Subject To Tax—Bernards Tp. v. State of New Jersey 7 N.J. Tax 99 (Tax Court of New Jersey—December 5, 1984)

The New Jersey Tax Court denied summary judgment to plaintiff, Bernards Township and granted summary judgment to the defendant, the State of New Jersey. The court held that municipal owners and operators of sanitary landfill facilities are subject to the taxes imposed by the Recycling Act, **N.J.S.A.** 13:1E-95 and the Sanitary Landfill Facility Closure and Contingency Act **N.J.S.A.** 13:1E-100 et seq.

The Recycling Act imposes a tax, administered by the Division of Taxation, on the owner or operator of every sanitary landfill facility at a rate of 12 cents per cubic yard of solid waste accepted for disposal, decreasing to 6 cents per cubic yard for solid waste accepted on or after January 1, 1986, **N.J.S.A.** 13:1E-95.

The Landfill Closure Act imposes a tax, administered by the Division of Taxation, upon the owner or operator of every sanitary landfill facility at the rate of 15 cents per cubic yard of solid material and $.002 per gallon of liquids **N.J.S.A.** 13:1E-104(a).

There is also created an escrow fund by every owner or operator of a sanitary landfill facility, **N.J.S.A.** 13:1E-109. Deposits based on a charge of 30 cents per cubic yard or $.004 per gallon are to be made to the escrow fund on a monthly basis. **N.J.S.A.** 13:1E-109(a). The escrow fund is to be utilized for properly and completely closing the landfill, and any monies remaining thereafter revert to the contingency fund. **N.J.S.A.** 13:1E-110(b).

The Tax Court said that the language of the statutes are sufficiently broad to encompass any person or entity, including a municipality, owning any landfill situated in the state. It is common knowledge that many sanitary landfills in New Jersey are owned and operated by local governments. The Legislature was most likely aware of this fact when it imposed the recycling and closure taxes on "the owner or operator of **every** sanitary landfill."

The Legislative intent to exempt must be clearly expressed. The Tax Court held that it will not infer an exemption from tax from the absence of specific references to municipalities, because the statutes plainly seek a comprehensive solution to a state-wide problem. Since there was no specific exemption from tax for municipalities expressed in the statute the Tax Court held that municipalities are subject to both the Recycling Tax and the Sanitary Landfill Tax.

Judgment was entered denying Bernards Township's motion for summary judgment and granting the Director of the Division of Taxation's motion for summary judgment. The court retained jurisdiction for the purpose of determining the amount of tax.

SALES AND USE TAX

Repair Services On Aircraft Engines In New Jersey And Then Shipped To Customers Out-of-State Held Subject To Sales Tax Assessment For Period August 12, 1971 to June 30, 1973—Airwork Service Division, a Division of Pacific Airmotive Corporation v. Director, Division of Taxation, 97 N.J. 290 (1984)

The New Jersey Supreme Court affirmed the Appellate Division which in an unreported decision (App. Div., 1982) upheld the Tax Court opinion reported at 2 **N.J. Tax** 329 (1981) which sustained the sales tax assessment for the period of August 12, 1971 to June 30, 1973 on repair services performed on aircraft in New Jersey for out-of-state customers which were upon completion of such repair services delivered to customers out-of-state, generally by common carrier.

The Sales and Use Tax Act at **N.J.S.A.** 54:32B-3 imposes a sales tax on the sale of tangible personal property and on the performance of certain services. The court said that the repair of airplane engines is a service covered in the Act. The taxpayer contended that the Legislature never intended to tax services performed in New Jersey on goods to be delivered to customers in other states. The court, however, held that the statutory language did not specifically exempt from tax, services performed in New Jersey on goods delivered out of state.

The court considered an early press release published in 1966 by one of the tax services that repair services performed on goods which upon completion were delivered outside the state were exempt from sales tax. The court said that there was no proof that this was the official policy of the Division of Taxation. Even though in the early years, the Division of Taxation did not impose tax on such services, the general instructions in the official tax returns did not authorize or permit the tax exclusion of services performed on goods delivered outside the state. The court noted that the Division of Taxation was vigorously taking the position that such services were taxable. After the issue was finally resolved in 1972 by **Fisher-Stevens, Inc. v. Director, Div. of Taxation,** 121 **N.J. Super.** 513 (App. Div., 1972), certif. den., 62 **N.J.** 575 (1973) which held mailing services performed in New Jersey and sent to addresses in other states on behalf of out-of-state customers was subject to sales tax, the Division of Taxation in the State Tax News stated repair services performed in New Jersey were taxable regardless of where the repaired property was delivered.

After considering all of the above, the court concluded that the Act authorized the imposition of the sales tax during the assessment period on the performance of the services rendered in this state on goods to be delivered to customers outside the state.

The court also held that the fact that the Division made no attempt to collect taxes on Airwork's repair work during the early years of the sales tax does not, under the principles of "equitable estoppel" or similar circumstances, prevent the collection of sales taxes against the taxpayer as determined by the Director. The court concluded under the circumstances, that when a sales tax statute specifically provides for the taxation of particular transactions and does not explicitly provide for the tax exemptions of such transactions, estoppel should not generally be available to a subject taxpayer. The strong public and government interest in the collection of the tax imposed by the Legislature will usually outweigh the asserted reliance by a taxpayer, especially when such reliance is claimed to be based on unofficial statements and equivocal administrative action.

The court also found that in applying the standards enunciated in **Metromedia, Inc. v. Director, Division of Taxation,** 97 N.J. 313 (1984) decided by the New Jersey Supreme Court on the same day as the case in issue, that it is satisfied that the Director's assessment was not invalid for want of an authorizing rule or regulation. The taxability of the sources, in this case, is sufficiently, clearly and directly inferable from the tax statute itself, especially in the absence of a specific exemption. The Director had the authority to make the assessment without an authorizing rule or regulation. Under the circumstances present, the tax assessment does not constitute invalid rule making.

Judgment was entered affirming the Appellate Division and the tax assessment against the taxpayer.

A dissenting opinion was filed in this case.

NOTE: Amendment to the Sales and Use Tax Act was made c. 54, P.L. 1977 (approved April 5, 1977) [**N.J.S.A.** 54:32B-3(b)(5)(as amended)] which provides that services under **N.J.S.A.** 54:32B-3(b)(1) and (2) are not subject to tax where the tangible personal property upon which the services were performed is delivered to the purchaser outside this state for use outside this state.

Sales of Gold Coins, Gold and Silver Bullion Subject to Tax—Martin A. Armstrong v. Director, Division of Taxation, (App. Div. 1984)(unreported).

The Appellate Division affirmed for the reasons expressed therein, the judgment of the Tax Court dismissing the plaintiff's complaint reported in 5 **N.J. Tax** 117 (Tax Court, January 7, 1983). The Tax Court had held that sales of gold coins and gold and silver by a dealer are sales of tangible personal property subject to tax under **N.J.S.A. 54:32B-3(a)** of the New Jersey Sales and Use Tax Act. The types of gold coins sold by the plaintiff dealer were American Arts gold medallions issued by the United States government through the United States Postal Authority, Krugerrands issued by the South African government, mapleleafs issued by the Canadian government, coronas issued by the Austrian government, pesos issued by the Mexican government and sovereigns issued by the British government.

The Tax Court had held that sales of gold coins and gold and silver bullion purchased for their metal content are sales of tangible personal property unless specifically exempted by the Act, or proscribed by the United States Constitution or the General Agreement on Tariffs and Trade. The Tax Court found that there was no specific exemption from tax under the Sales and Use Tax Act. It also found that in imposing the tax there was no violation of the Supremacy, Monetary or Foreign Commerce Clauses of the United States Constitution, or any violation of the General Agreement on Tariffs and Trade.

The court also held that gold coins and bullion are not exempt transactions under **N.J.S.A. 54:32B-8.32** because they are not sold in fulfillment of a commodity futures contract.

Judgment was entered affirming the Tax Court's dismissal of plaintiff's complaint.

Petition for certification to the New Jersey Supreme Court was denied on October 22, 1984. 99 N.J. 172 (1984)

Separate Charges for Printers and CRT's Used in Printing and Display of News Service Held Subject To Tax—Dow Jones & Company, Inc. v. Director, Division of Taxation—99 N.J. Tax 153 (1984)

The Supreme Court of New Jersey dismissed the plaintiff's appeal in this case pursuant to R. 2:12-9. Under this rule a denial of certification is deemed to be a summary dismissal of an appeal. Thus the Appellate Division opinion reported at 193 N.J. Super. 80 (App. Div., 1984) stands.

The Appellate Division had affirmed the judgment of the Tax Court essentially for the reasons expressed in its opinion published at 5 **N.J. Tax** 184 (Tax Ct. 1983). The Tax Court affirmed the tax assessment imposed upon plaintiff by the Director of the Division of Taxation. The Tax Court had held that the separate charges for printers and CRT's used in the printing and display of plaintiff's news service was subject to sales tax under **N.J.S.A. 54:32B-3(a)** as the sale of tangible personal property which is not specifically exempt from tax in the Act.

Purchase of Printed Materials By Publisher From Printer For A Give-Away Newspaper Held To Be A Sale For Resale And Exempt From Tax—Fairlawn Shopper, Inc. and Shopper Distributors, Inc. v. Director, Division of Taxation 98 N.J. 64 (1984)

The Supreme Court of New Jersey reversed the Appellate Division (App. Div., 1983) (unreported) and set aside a tax assessment imposed by the Director of the Division of Taxation against the plaintiffs for charges for printed material used in a give-away newspaper.

The Supreme Court of New Jersey agreed that the tax exemption under **N.J.S.A.** 54:32B-8.5 from receipts of sales of newspapers, magazines and periodicals did not apply on the passage of the newspapers between printer and publisher but rather on the transfer of the publication between the publisher and the reader. However the court agreed with the Tax Court's unreported opinion (August 1981) and concluded that the purchases of the printed materials by the publisher of the give-away newspaper were sales for resale and exempt from the sales and use tax under **N.J.S.A.** 54:32B-2(e). The court concluded that the consideration necessary to satisfy the Act's definition of a "sale" (and by inference a "resale") can be found to have been supplied by third parties and in this case the advertisers who finance the give-away publication.

In the case the plaintiffs publish and distribute newspapers which are distributed free of charge to consumers. Revenues are derived almost entirely from advertising sales. The issue involved was whether the charges from the printers for printing services and other materials was subject to the sales and use tax.

The Supreme Court held that these publishers' purchases of printing services and materials are "sales for resale" and are exempt from the tax imposed by the Act.

1. The "newspapers" exemption contained in the Act was intended by the Legislature to apply to newspapers only as they pass from the publisher to the reader. Thus, while the "Fairlawn Shopper," the "Hawthorne Shopper,"

and the "Garfield Shopper" may be "newspapers" in the definitional sense when they pass from printer to publisher, the "newspapers" exemption does not apply at that point.

2. The transactions that are the subject to this appeal constitute sales for resale, and therefore these publishers are entitled to an exemption in accordance with the Act. The fact that the newspapers are distributed free of charge does not destroy the publishers' entitlement to the exemption. The Act requires that some consideration pass during the transfer of title or possession that is claimed to be a sale or resale. However, as the Tax Court judge concluded, a sale for resale is established when the consideration for the resale comes from a third party other than the consumer. In effect, the advertisers are subsidizing the readers of these papers to the extent of the price per copy that the publisher would otherwise charge the consumer. To accept the Director's interpretation—that no consideration passes when the newspapers are distributed free of charge to the readers—would generate an unacceptable consequence: the publishers would charge their readers some nominal price for the sole purpose of receiving the "sale for resale" exemption. The Court cannot accept this potential result.

The judgment of the Appellate Division was reversed and the tax assessment imposed by the Director of the Division of Taxation was set aside.

Purchase of Printed Materials By Publisher From Printer For A Give-Away Newspaper Held To Be A Sales For Resale And Exempt From Tax—Today Newspaper v. Director, Division of Taxation 98 N.J. 75 (1984)

This case is a companion to **Fairlawn Shopper Inc. v. Director, Division of Taxation** decided by the Supreme Court of New Jersey on the same day. The Supreme Court of New Jersey reversed the Appellate Division (App. Div., 1983) (unreported) and reinstated the Tax Court's unreported opinion dated August 1981. For the reasons expressed in the **Fairlawn Shopper, Inc.** case the court held that the purchase of printing services and materials from an independent printing firm by a publisher of a give-away newspaper were "sales for resale" and therefore exempt from the sales and use tax under **N.J.S.A.** 54:32B-2(e).

The Supreme Court held that this publisher's purchases of printing services and materials are "sales for resale" and are exempt from the Sales and Use Tax.

1. The Court based its decision in this case substantially on the reasoning expressed in today's opinion in **Fairlawn Shopper, Inc.**

2. The consideration that must be present to implicate a "sale" under the Act can be found to have been supplied by third parties, namely, the advertisers here. The fact that the advertisers subsidize the readers of these publications to the extent of the price per copy is clearly demonstrated by the factual record in this case. According to the publisher's president, the publisher is contractually bound to the advertiser to distribute the newspapers, free of charge, to the reading public. In fact, advertising rates are substantially dependent upon the geographical area in which the paper is to be distributed.

The judgment of the Appellate Division was reversed and the tax assessment imposed by the Director of the Division of Taxation was set aside.

Discount Coupons Nonreimbursable to The Issuer to A Place of Amusement Are Not Subject To Tax As Value Paid—Great Adventure, Inc.

v. Director, Division of Taxation 7 N.J. Tax 58 (Tax Court of New Jersey—September 28, 1984.)

The Tax Court granted plaintiff summary judgment and held that the plaintiff is not required to collect a sales tax on the value of discount coupons it issues and which its patrons use toward their admission to Great Adventure Theme Park and Drive-Thru Safari. The coupons are "nonreimbursable" in that plaintiff receives no remuneration for the value of the coupons from a third party.

The New Jersey Sales and Use Tax Act imposes a tax with certain exceptions on "any admission charge where such admission charge is in excess of $0.75 to or for use of any any place of amusement in the State. . . ." [**N.J.S.A.** 54:32B-3(e)(1)]. A place of amusement is defined as "any place where any facilities for entertainment, amusement, or sports are provided" [**N.J.S.A.** 54:32B-2(t)]. The Act defines an admission charges as "the amount paid for admission. . ." [**N.J.S.A.** 54:32B-2(o)].

The Tax Court said that our courts have defined "payment" as the discharge of an obligation; it may be made in money, kind or anything of equivalent value. The court also said that the plaintiff's coupons are not "valuable things" which in turn, may be paid. The Legislature has failed to clearly express its intention to tax discount coupons or anything other than economic value actually paid. It was thus held that the amount attributable to the face value of plaintiff's coupons over and above actual payments is not taxable.

The court pointed out that their holding is not in conflict with the Division of Taxation's long standing interpretation that the sales tax applies to the receipts which is the amount valued in money whether received in money or otherwise [**N.J.S.A.** 54:32B-2(d)] where sections 3(a) and 3(b) of the act are involved. However, the Legislature chose to define 3(e) in terms of an admission charge (which in turn was defined as the amount paid), not as receipts. Whereas under section 3(a) and 3(b) the tax imposed upon the receipts from every sale except for resale of retail sales of tangible personal property [3(a)] and upon certain enumerated services [3(b)] under 3(e) the tax is imposed on the amount paid for admission to a place of amusement.

The Court thus granted plaintiff's motion for summary judgment and held plaintiff is not required to collect the sales tax on the value of the nonreimbursable coupons it issues and which its patrons use toward admission to its place of amusement.

Tax Assessment For Repairs And Maintenance of Cargo Containers Upheld For Period Prior To Amendment To N.J.S.A. 54:32B-8.12 Granting A Tax Exemption For Repairs and Maintenance of Cargo Containers—Hapag-Lloyd A.G. v. Director, Division of Taxation 7 N.J. Tax 108 (Tax Court of New Jersey—December 10, 1984)

The Tax Court dismissed the plaintiff's complaint and affirmed a sales tax assessment imposed by the Director of the Division of Taxation resulting from an audit for the period of January 1, 1969 through December 31, 1981. The audit was of the taxpayer vendor's records and resulted from failure of the plaintiff to pay sales tax on charges for the repair and maintenance of cargo containers. The audit period was prior to the 1980 amendment to **N.J.S.A.** 54:32B-8.12 which specially exempted from the sales and use tax, charges for repairs to cargo containers. Prior to the amendment the tax exemption applied only to the charges for repairs and maintenance to commercial ships.

Taxpayer is a German corporation whose operations include the international transport of containerized cargo by ship. For the audit period 1969 to 1981, taxpayer contracted with New Jersey companies to repair and maintain its containers and chassis. Taxpayer paid no sales tax on these charges and filed no tax returns during this period. Its vendors, however, did file sales tax returns during this period but deducted taxpayer's charges for repairs to its cargo containers as exempt from sales tax. Assessment against the plaintiff is made under **N.J.S.A.** 54:32B-14(b) which provides that any customer not paying the tax to the vendor is required to pay the tax directly to the Division of Taxation and file a corresponding tax return.

Pursuant to **N.J.S.A.** 54:32B-27(b), except where a willfully false and fraudulent return is involved, an additional tax assessment cannot be made more than three years after the date of the filing of a return; provided, however, that where no return was filed as provided by law, the tax may be assessed at any time.

The Tax Court held that the three year statute of limitations period provided for in **N.J.S.A.** 54:32B-27(b) did not apply. The fact that the vendor had filed a tax return did not entitle the taxpayer to the three year statute of limitations period. The court said that the Legislature has provided a three-year statute of limitations period only when the party obligated to pay the tax has filed a return. Taxpayer had an independent obligation to pay the tax and an independent obligation to file a tax return. Because taxpayer failed to file a tax return, it is not entitled to the benefit of the three-year statute of limitations period.

The court held that the Legislature by the 1980 Amendment to **N.J.S.A.** 54:32B-8.12 did not indicate that it was its original intention to include cargo containers in the exemption for the repair and maintenance of commercial vessels. In 1966, container ships were not in common usage, but by 1980 technical changes in the shipping industry resulted in the widespread use of container ships.

The Court disagreed with the Tax Court Opinion in **Maher Terminals, Inc. v. Taxation Div. Director** (Tax Court 1982) (slip opinion) which had concluded that containers are "part of the ship."

The Tax Court held that the containers have an independent function apart from their function on board ship, and they are no more "part of" a ship than they are "part of" the trucks or trains, specially built to receive them, on which they are transported on land. Thus they are not entitled to the tax exemption for the years in question.

It was further held that the imposition of a sales and use tax on repair and maintenance of marine cargo containers used in ships engaged in interstate commerce does not violate the Commerce Clause of the United States Constitution.

New Jersey's sales and use tax as applied to taxpayer is valid under the six-part test set forth by the United States Supreme Court in **Complete Auto Transit, Inc. v. Brady,** 430 U.S. 274, 287 (1977). The transactions taxed took place exclusively in New Jersey. There has been no proof of taxation by other states on the sales and services in question. The tax is imposed uniformly on all non-exempt sales and services. There is no problem of apportionment because, unlike the **ad valorem** property taxes in Japan Lines, Ltd, 411 U.S., the tax is related to sales and services exclusively in New Jersey which are not taxable by other jurisdictions. No substantial risk of multiple international taxation is created, and finally, local sales and use taxes do not conflict with federal foreign policy.

Judgment was accordingly entered dismissing the taxpayer's complaint and affirming the tax assessment imposed by the Director of the Division of Taxation against the plaintiff.

Prejudgment Interest Denied—Zim-American Israeli Shipping Co., Inc., v. Director, Division of Taxation; Maher Terminals, Inc. v. Director, Division of Taxation— (Tax Court of New Jersey—March 14, 1985).

The Tax Court in a letter opinion held that plaintiffs were not entitled to prejudgment interest resulting from an adjudication of a refund claim to plaintiffs. The Tax Court in its opinion reported at 6 **N.J. Tax 513** (Tax Ct. 1984) held that plaintiff, Zim, was entitled to a refund of sales and use tax paid and directed the parties submit computations pursuant to **R** 8:9-3 for the amount due Zim in accordance with the opinion.

The amount of taxes and interest paid by Zim to the defendant on June 20, 1980 was agreed upon by the parties which should be refunded. Plaintiff argues that interest should be awarded from June 20, 1980 to the present. Zim seeks prejudgment interest on the amount of a refund to be paid in connection with repairs to its cargo containers and chassis for taxable periods between 1972 and 1980.

R 4:42-6 states, "Every final judgment, except final judgment by default, shall grant the relief to which the party in whose favor it is rendered is entitled even though he has not demanded such relief in his pleadings, provided the parties have been given an adequate opportunity to be heard as to the relief granted." Accordingly, if prejudgment interest is allowable it is part of the relief to which plaintiff is entitled. The New Jersey Sales and Use Tax Act is silent with respect to prejudgment interest. Interest is not ordinarily payable as damages for the improper withholdings of funds by a governmental agency except when provided by statute. However, an award of interest may be found in the pertinent statute as a matter of legislative intent.

If a tax is legal and payments are made voluntarily the tax refund should not carry interest. If, however, a tax is adjudged to be void and the payments, made involuntarily the taxpayer is entitled to prejudgment interest. It is the compulsion to pay in order to prosecute a tax appeal in the first instance which distinguished those situations where the payment is voluntary from those where the payment is involuntary. Here the statute permits the taxpayer to post security as an alternative to the prepayment of tax or as a prerequisite for an order to stay collection of the tax; the security provisions are not prerequisites to filing a proper appeal with the Tax Court. Accordingly Zim's prepayment of the tax was voluntary.

In this case **Zim** was held exempt from sales tax under **N.J.S.A.** 54:32B-8.12 on the grounds that containership cargo containers are an integral part of containership and thus part of a vessel engaged in interstate or foreign commerce. The holding rests on both legal and factual determinations. As a bona fide factual dispute did exist between the parties in the present case, the imposition of the tax at issue was more in the nature of an over-assessment, as opposed to an illegal or invalid tax and wrongful detention. The Director's authority to levy the tax was not without a valid basis, thus the assessment was not **per se** illegal and prejudgment interest is unauthorized.

Judgment was entered denying the prejudgment interest to plaintiff.

Maintenance and Repair Services To Tractor Chassis And Ship Containers For Period Prior To The Ch. 105 P.L. 1980 Amendment To Act Held Exempt From Sales And Use Tax—Maher Terminals, Inc. v. Director, Division of Taxation; Zim-American Israeli Shipping Co., Inc. v. Director, Division of Taxation 6 **N.J. Tax** 513 (Tax Court of New Jersey—July 30, 1984.

This case involves deficiencies in sales and use tax imposed against the plaintiffs. The audit period for Maher covers quarters in the years 1976, 1977 and 1978. The audit period for Zim covers quarters in the years 1976 through 1980. The transactions giving rise to the sales tax deficiencies involve Maher as vendor and Zim as vendee. Maher operates a marine terminal exclusively for container vessels at Port Elizabeth, N.J., under a long-term lease with the Port Authority of New York and New Jersey. Maher's operations cover all services which a shipping line requires from a containership terminal.

Even though the audit period was prior to the c. 105 P.L. 1980 amendment which included the exemption for repairs and services to cargo containers in **N.J.S.A.** 54:32B-8(1) (now **N.J.S.A.** 54:32B-8.12), the court held the following:

(1) The maintenance and repair services rendered by Maher with respect to trailer chassis and ship containers owned or leased by Zim are exempt from tax by reason of sections 3(b)(2)(iii) and 8(1)(now 8.12).

Section 3(b)(2)(iii) provides that maintenance and repair services "rendered with respect to trucks, trailers or semitrailers by a person who is not engaged . . . in a regular trade or business offering such services to the public" are exempt from sales tax. The court said that only minor repairs were performed by Maher for its shipping line customers, major work was done by outside contractors on their own premises. Maher's maintenance and repair services are availed of only at the discretion of its customers. Its annual revenues from such maintenance and repair services amount to only 5% of Maher's total revenue. The maintenance and repair services offered by Maher on an **ad hoc** basis to its customers was merely ancillary and subordinate to its terminal and stevedoring operations. Such services were only an accommodation to its customers and did not transform Maher from a stevedoring and terminal operating company into a container-chassis repair facility. It was thus concluded that Maher was not engaged in the regular trade of offering maintenance and repair services to the public and such services performed on its customers' chassis were exempt from sales tax under section 3(b)(2)(iii) of the Act.

2.The repair parts sold to Zim in connection with repairs to containers were exempt under section 8(1) of the Act (now section 8.12).

Section 8(1) as originally enacted provides:

> "Sales, repairs, alteration, or conversion of commercial ships, barges and other vessels of 50-ton burden or over, primarily engaged in interstate or foreign commerce, . . . and property used by or purchased for the use of such vessels for . . . maintenance and repairs . . . are exempt from the tax imposed under the . . . Act."

The original provision did not include a specific exemption for containerships or containers.

The amendment to the Act by c. 105 P.L. 1980 included in the exemption repairs to containers. The court said that this was consistent with the policies underlying the original enactment and provided a clarification of the term "commercial ships". The court said it was not bound by contrary administrative rulings which persisted for years prior to the 1980 amendment to the Act.

(3) The court held that the parts sold in conjunction with repairs to chassis-container units were not exempt under section 8(ff) now section 8.31 of the Act.

This section exempts from tax:

> "Sales, renting or leasing of: commercial motor vehicles, and vehicles used in combination therewith, as defined in R.S. 39:1-1 and registered in New Jersey for more than 18,000 pounds; or which are operated pursuant to a certificate of permit issued by the Interstate Commerce Commission; and repair and replacement parts therefrom."

The court found that Maher's 1978 sales of parts used in conjunction with chassis repairs was not exempt from sales tax because of lack of sufficient proof entitling plaintiff to the exemption. The exemption under section 8(ff) for the sale of parts used in chassis repairs depends upon proof of the New Jersey registration of the chassis and tractor as a commercial vehicle over 18,000 pounds. No such proof was offered by plaintiff who bears the burden of proof.

(4) Maher's use of a crane by the operator of an adjoining terminal (Sealand) was not exempt as a casual sale under section 8(f) (now section 8.6). The court said that the use of the crane on 50 occasions over a three year period, about once every three weeks, was neither isolated nor occasional. The transactions occurred with regularity as part of a pattern or practice and in accordance with the terms of a written contract and the charges for the use thereof were subject to sales tax.

The parties were thus ordered to submit computations pursuant to **R** 8:9-3, following which judgment will be entered.

Taxpayer Held Liable For Tax On Sales of Printed Matter and Services of Inserting Such Material in Envelopes, Affixing Mailing Labels and Mailing Such Matter To Out-of-State Customers—Media Graphics, Inc. v. Director, Division of Taxation 7 N.J. Tax 23 (Tax Court of New Jersey—September 28, 1984).

The Tax Court upheld a deficiency assessment against the plaintiff imposed by the Director of the Division of Taxation. The court held that plaintiff was taxable on printed matter sold to its customers and for the charges for the collateral services performed for certain of its out of state customers. These services consisted of inserting the printed matter into envelopes, purchased by plaintiff, with plaintiff's customers' out of state return addresses on them, affixing mailing labels supplied by plaintiff's customers, and delivering the envelopes to the United States Postal Service in New Jersey for mailing to addresses outside the State.

It was held that the sale of the printed matter was the sale of tangible personal property which was taxable under **N.J.S.A.** 54:32B-3(a). The Sales and Use Tax Act at **N.J.S.A.** 54:32B-2(f) defines a sale as "any transfer of title or possession or both . . . for a consideration. . ." For a sale to be within the taxing power of New Jersey, the transfer of title or possession must take place in this State. Under the Uniform Commercial Code, **N.J.S.A.** 12A:2-401(2), title passed to plaintiff's customers at the time and place at which plaintiff completed its performance with reference to the physical delivery of the goods, meaning on delivery at a post office in New Jersey. Title to the printed matter therefore passed in New Jersey, performance of the contract was completed in this State and the sale of the printed matter was properly taxable by this State. Thus the Commerce Clause of the U.S. Constitution was not an issue.

In addition it was held that the collateral services, which consisted of stuffing the envelopes, affixing the mailing labels, and mailing them to out-of-state addresses at the United States post office in New Jersey was taxable as advertising services under **N.J.S.A.** 54:32B-3(b)(5) of the Sales and Use Tax Act. Here the plaintiff's customers clearly sought to call something to the attention of the public. Thus plaintiff's activities amounted to advertising. The fact that the envelopes were subsequently delivered outside New Jersey is unimportant. The service was performed within this State. Therefore, plaintiff's receipts from the performance of the services were properly taxable.

The Tax Court also found that the Director's statement in the State Tax News that certain sales were not taxable was sufficiently misleading in the circumstance of this case to warrant the abatement of interest and penalty. Therefore, the assessment of interest was modified to reflect only the minimum statutory rate. The assessment of the penalty was vacated.

Judgment was entered affirming the deficiency tax assessment imposed by the Director of the Division of Taxation and interest at the minimum statutory rate.

Charitable Organization Not Entitled To Exempt Sales Tax Status Until Application Is Made and Compliance With Requirements of The Director of The Division of Taxation—New Jersey Dental Service Plan, Inc. v. John R. Baldwin, Director New Jersey Division of Taxation 7 NJ Tax 421 (Tax Court of New Jersey—May 17, 1985).

The Tax Court affirmed the Division of Taxation in denying taxpayer a refund of sales taxes paid by it during the period of January 28, 1981 to December 13, 1982. Plaintiff is a Dental Service Corporation and **N.J.S.A.** 17:48C-32 of the Dental Service Corporation Act provides that "every dental service corporation is hereby declared to be a charitable and benevolent institution, and its funds and property shall be exempt from taxation by the state or any political subdivision thereof." Plaintiff did not apply for exempt sales tax status until December 13, 1982 and was granted such exempt tax status. However, the New Jersey Sales and Use Tax Act at **N.J.S.A.** 54:32B-9(d) specifies that: "Any organization enumerated in subsection (b)(1) hereof shall not be entitled to the exemption herein granted unless it has complied with such requirements for obtaining a tax immunity authorization as may be provided in thie Act." At **N.J.S.A.** 54:32B-24.1 of the Sales and Use Tax Act, the Director is granted general power "To make, adopt and amend rules and regulations appropriate to the carrying out of this Act and the purposes thereof; . . ." The regulations at **N.J.A.C.** 18:24-2.14, adopted by the Director of the Division of Taxation provide that organizations qualifying for exemption which were formed after July 31, 1973 which apply within 6 months or before October 1, 1975 would be granted an exempt organization permit retroactive to the date of formation. In all other instances the exemption, if the organization qualifies, is effective as of the date of the application. Plaintiff corporation was organized in 1969 and thus the latter provision in the regulation applies.

The court held that in granting charitable status to dental services corporations in **N.J.S.A.** 17:48C-32, the Legislature did not intend that the sales and use tax exemption be self-executing or automatic. The declaration of charitable status in **N.J.S.A.** 17:48C-32 merely enables taxpayer to apply for a tax exempt permit under the Sales and Use Tax Act. By comparison, taxpayer's incorporation under Title 17 would enable it to be automatically exempt from taxation under the Corporation Business Tax Act, as that Act does not require preliminary application and certification.

The court also said that section 9(d) of the Sales and Use Tax Act was intentionally inserted by our Legislature and that plaintiff does not obtain an exempt status until an application is filed and the Director's requirements are met.

The regulation granting tax exempt status to taxpayer effective the date of the application was upheld as being consistent with the mechanism for tax exempt certification referred to in **N.J.S.A.** 54:32B-9(d) of the Sales and Use Tax Act.

The court also denied that taxpayer in the particular circumstance of this case could apply and estoppel against the Director for a retroactive exemption.

The court thus denied taxpayer's request for a refund and entered a judgment dismissing the taxpayer's complaint.

Refund Claim Must Be Filed Within Two Years of Date of Payment—Vincent Pecora v. Director, Division of Taxation,—N.J. Tax—(Tax Court of New Jersey, August 23, 1984).

The Tax Court affirmed the denial of a refund claim filed by plaintiff more than two years after the plaintiff's payment thereof. [**N.J.S.A.** 54:49-14, and 54:32B-20(a)]. Plaintiff and his brother, Anthony, owned real property as tenants-in-common. The Director had a lien against Anthony who had a one-third interest in the property. When the property was sold the Director's lien against Anthony was paid off even though he only had a one-third interest in the property. The Director was paid all the proceeds on June 4, 1979 but plaintiff's refund claim was not made until April 14, 1982.

The court held that even though plaintiff was not liable for the tax, he was the one who paid it. The plaintiff was, therefore, a taxpayer and it was mandatory under the statutory provisions of **N.J.S.A.** 54:49-14 and 54:32B-20(a) that application for a refund be made within two years of payment.

It was also held that recovery could not be made under **N.J.S.A.** 59:13-3 on the basis of a quasi-contractual action or on the basis of unjust enrichment. The statute which waives sovereign immunity in certain contractual liability matters specifically exempts from it contract actions implied in law. A quasi-contract is one which is imposed by law and payment under unjust enrichment would be outside any contractual obligation since it usually results in quasi-contractual relief.

The court held that plaintiff's complaint failed to state a ground upon which relief could be granted. Judgment was, therefore, entered affirming the Director of the Division of Taxation's denial of the plaintiff's refund claim.

Repairs, Maintenance And Servicing of Construction Equipment of A Sister Corporation Engaged In Road Construction Held Subject To Tax—Seaview Demolition & Rental Co., Inc. v. Director, Div. of Taxation 97 N.J. 606 (1984)

The Supreme Court of New Jersey on May 22, 1984 denied petition for certification from the Appellate Division of the Superior Court reported at **6 N.J. Tax 254** (App. Div. 1984).

The Appellate Division has affirmed for the reasons expressed therein, in the judgment of dismissal by the Tax Court, in its opinion dated August 19, 1982 and published at **4 N.J. Tax 541**.

The Tax Court had affirmed an assessment of sales tax against the plaintiff corporation resulting from an audit by the Division of Taxation for the period January 1, 1976 to December 31, 1978. The assessment resulted from the repair, maintenance and servicing of autos and construction equipment owned and used by Bellezza Co, Inc., a sister corporation, having the same stockholders and officers as the plaintiff. The construction equipment was used by the sister corporation in road construction. The court held that the exemption in **N.J.S.A. 54:32B-8.22 (formerly N.J.S.A. 54:32B-8(w))** and **N.J.A.C. 18:24-5.5(a)** which provides for an exemption from sales and use tax, for sales of materials, supplies or services purchased or leased for exclusive use in erecting structures or buildings on, or otherwise improving, altering or repairing of real property of exempt organizations did not apply. The court followed the reasoning in the case of **Mal Brothers v, Director, Division of Taxation,** 124 N.J. Super 55 (App. Div., 1973) certif. denied 74 N.J. 271 (1977). It was held that in granting the exemption **N.J.S.A. 54:32B-8.22 (formerly N.J.S.A. 54:32B-8(w))** treats materials, supplies and services in the same way. The services were consumed in machinery which would still have been available to the plaintiff after completion of construction for an exempt organization and was therefore subject to tax. To qualify for the exemption, the machinery upon which the services are performed must be consumed and exclusively used in the construction project.

The court also held that plaintiff was not the same entity or an agent of its sister corporation. Although plaintiff and its sister corporation had the same stockholders and directors, they operated their respective businesses as two entities during the tax years involved. The facts under review showed that the plaintiff during the tax years involved was carrying on the normal duties of its corporate charter i.e. repairing and maintenance of machinery. The fact that plaintiff's services were restricted to its sister corporation's machinery could not turn a sale of services into an agency relationship.

The fact that plaintiff merged into its sister corporation as of December 31, 1980 was irrelevant for the determination of taxable services during the years involved in this case. Each tax year must be considered on the facts existing during such tax year.

Judgment of the Appellate Division affirming the Tax Court's dismissal of plaintiff's case, now stands with the denial of petition for certification by the Supreme Court of New Jersey.

SPILL COMPENSATION AND CONTROL ACT

Constitutionality Upheld As Not Preempted By the Superfund—Exxon Corporation et al. v. Robert Hunt, Administrator of New Jersey Spill Compensation Fund et al 97 N.J. 526 (1984).

The New Jersey Supreme Court affirmed the opinion of the Appellate Division of the Supreme Court which was reported at 190 N.J. Super 131 (App. Div 1983), which affirmed the Tax Court for the reasons stated in its written opinion reported at 4 N.J. Tax 294 (Tax Court, 1982) and upheld the constitutionality of the New Jersey Spill Compensation and Control (Spill Fund) Act (**N.J.S.A.** 58:10-23.11 et. seq.) as not in violation of the supremacy clause, Article VI clause 2 of the United States Constitution. The N.J. Supreme Court also held that the Spill Fund tax was not preempted by section 114(c) of the Federal Comprehensive Environmental Response Compensation and Liability Act of 1980 (Superfund), 40 U.S.C. 9601 **et seq.** insofar as the Spill Fund is used to compensate hazardous-waste cleanup costs and related claims that are either not covered or not actually paid under the Superfund. The underlying intent of the Superfund, as well as the legislative history mandates a conclusion of no preemption.

The New Jersey Supreme Court held the following:

1. The underlying intent of the Superfund, as well as the legislative history, mandates a conclusion of no preemption. Congress' enactment of Superfund was aimed at providing a federal framework to supervise the revitalization of our environment. Surely Congress did not intend for the states just to sit back and wait for hazardous-waste compensation that might never be awarded. The logical conclusion is that Congress contemplated that the Federal Government would attempt to deal with the problem of the most seriously affected sites and to allow states to maintain a compensation fund, or to use general revenues should they choose, to conduct their own cleanup efforts on those sites not receiving Superfund compensation.

2. Courts faced with potentially conflicting state and federal statutes must attempt to harmonize them wherever possible. The Court must determine whether both regulations can be enforced without impairing the federal superintendence of the field. This inquiry requires the Court to consider the relationship between state and federal laws as they are interpreted and applied, not merely as they are written.

3. It is clear from the provisions of the Superfund Act and its legislative history that Congress envisioned a cooperative arrangement between the federal and state governments. Superfund recognizes its limits and in fact provides for active state financial and technical cooperation in hazardous-waste cleanup activities. The legislative history leaves little doubt that Superfund was not intended to preempt state involvement in hazardous-waste cleanup efforts.

4. Superfund preempts state taxation only when the state fund is used to compensate cleanup activities already compensated by Superfund. When enacted, Superfund was recognized by members of Congress as providing for an insufficient funding level to tackle the cleanup and removal of hazardous-waste sites that existed at that time. This recognized inadequacy of Superfund to meet cleanup needs emphasizes Congress' probable intent to allow states to continue their own efforts to assist in cleanup activities.

5. As regards the construction of a regulatory statute, the opinion of the expert administrative agency charged with the enforcement of that statute is entitled to great weight and is a substantial factor to be considered. The Administrator of the Environmental Protection Agency has stated that the preemption language of Superfund does not apply to state funds which are used to compensate damage claims eligible to be financed by Superfund but for which no federal reimbursement is provided. This interpretation is consistent with both the legislative history and with the broad remedial goals of Superfund.

Judgment was thus entered affirming the judgment of the Appellate Division.

NOTE: The United States Supreme Court granted review of this case on June 17, 1985, Docket #84-978, 53 LW 3877, (June 17, 1985).

Appeal Granted By U.S. Supreme Court As To Whether New Jersey Spill Compensation And Control Act Is Preempted By Federal Superfund

Act—Exxon v. Hunt, U.S. Supreme Court, Docket Number 84-978, 53 LW 3877 June 17, 1985.

The United States Supreme Court on June 17, 1985 granted review of the New Jersey Supreme Court ruling 97 NJ 526 (1984) which held that the New Jersey law was not nullified by the United States Superfund Act.

The appellants claim that the state levy under the New Jersey Spill Compensation Fund represents double taxation prohibited by Congress. Appellants allege that they cannot be taxed by the state for the same purpose as the Federal government is taxing them.

The State argues that Congress did not intend to limit the role of the State in cleaning up abandoned dump sites. It alleges that its levy on industry should not be considered double taxation since the New Jersey Spill Fund supplements rather than duplicates the federal cleanup effort.

In a friend of the court brief the Federal government claimed that the Federal superfund law only prevented the state spill fund from being used to compensate third parties affected by the discharge of hazardous substances. However, the state could tax industry and use the State fund for removal and cleanup of hazardous waste sites.

U.S. SUPREME COURT

Waiver of Sovereign Immunity Permits Garnishment by Administrative Order of a State Tax Board for Delinquent State Income Taxes—Franchise Tax Board of California v. United States Postal Service—U.S. Supreme Court, No. 83-372, 52 LW 4753, June 11, 1984.

The U.S. Supreme Court reversed the U.S. Court of Appeals and held that congress had waived the sovereign immunity of the U.S. Postal Service by the provision in 39 U.S.C. §401(1) that the Postal Service may "sue and be sued in its official name." Accordingly, the California Franchise Tax Board could by administrative order require the garnishment of the wages of four postal employees for delinquent state income taxes. The court did not distinguish between the judicial process issued by an administrative agency and a court. The court refused to construe §401(1) to require the issuance of judicial process before the order by the State Tax Board for delinquent state income taxes is honored.

The judgment of the U.S. Court of Appeals was reversed and the case was remanded back to that court for further proceedings consistent with the U.S. Supreme Court's opinion.

MISCELLANEOUS

Reciprocal Agreement Between Pennsylvania and New Jersey Applies Only To Income In The Form Of Compensation And Not To Net Profits From An Unincorporated Business—Buckley v. Commonwealth of Pennsylvania, Commonwealth Court of Pennsylvania, 475 A.2d 160 (April 13, 1984)

Plaintiff, a resident of New Jersey who received net profits from his unincorporated practice as a physician in Pennsylvania, filed petition for review of order of the Board of Finance and Revenue, sustaining assessment by the Department of Revenue for unpaid taxes.

The Commonwealth Court of Pennsylvania affirmed the order of the Board of Finance and Revenue sustaining the tax assessment against the plaintiff. The Commonwealth Court held that (1) the reciprocal agreement between

Pennsylvania and New Jersey applies only to income in the form of compensation. Compensation is defined in Section 356(b) of the Pennsylvania Tax Reform Code of 1971 as follows: "salaries, wages, commissions, bonuses and incentive payments whether based on profits or otherwise, fees, tips, and similar remuneration for services rendered whether directly or through an agent and whether in cash or in property except income derived from the United States Government for active duty outside the Commonwealth of Pennsylvania as a member of its armed forces."

(2) taxpayer, a New Jersey resident, who was not an employee receiving a salary or wage but was rather a self-employed physician receiving net profits from an unincorporated practice in Pennsylvania, was subject to Pennsylvania income tax with respect to the net profits; (3) taxpayer's constitutional equal protection rights were not violated; (4) reciprocal agreement between Pennsylvania and New Jersey providing income tax exemptions for residents of one state who earn income in the other state did not violate compact clause of the United States Constitution on grounds that it was obtained without the consent of Congress.

Amendment to N.J.S.A. 2A:17-17 Prohibiting Sale of Resident Taxpayer's Real Property To Satisfy Philadelphia Wage Tax Violates Full Faith and Credit Clause of U.S. Constitution—City of Philadelphia v. Ralph E. Bauer, 97 N.J. 372 (1984)

The Supreme Court of New Jersey reversed the judgment of the Appellate Court and held that an amendment to **N.J.S.A.** 2A:17-17 (effective January 12, 1982) which prohibited a levy on a taxpayer's real property of a judgment obtained for the payment of any employment wage tax was in violation of the full faith and credit clause of the United States Constitution, Plaintiff, a New Jersey resident employed in Philadelphia by the federal government was subject to the Philadelphia Wage Tax which he failed to pay for the years 1972 through 1974. The City of Philadelphia obtained a judgment in Philadelphia for the unpaid taxes in the amount of $3,017.26. The plaintiff had no property in Pennsylvania and as a federal employee, his wages were not subject to garnishment.

Thereafter, based upon its Pennsylvania judgment, Philadelphia obtained a $3,000 judgment against Bauer in the Camden County District Court. That judgment was then docketed in the Superior Court of New Jersey, which made it a Superior Court judgment. After unsuccessful attempts to satisfy the judgment by attaching Bauer's personal property, Philadelphia caused the Camden County Sheriff to schedule a sale of Bauer's home. Before the sale, however, the amendment was signed into law prohibiting the sale of New Jersey residents' real estate to satisfy judgments based on wage taxes. Based upon that amendment, Bauer filed a complaint to enjoin the execution on the judgment. The trial court granted that relief, and the Appellate Division affirmed.

On appeal to the Supreme Court of New Jersey, the Appellate Division judgment was reversed and it was held that the statutory amendment to **N.J.S.A.** 2A:17-17 prohibiting the sale of a resident taxpayer's real property to satisfy a judgment based on wage taxes violates the full faith and credit clause of the United States Constitution.

The Supreme Court held: 1. There is no valid state policy to justify a refusal to enforce Philadelphia's judgment. Recognition cannot be afforded to any policy enabling citizens to escape paying taxes. It is to the mutual advantage of neighboring states to recognize and enforce one another's tax revenue laws. Although it is tempting and popular to favor the interests of our own citizens over the interests of another state, this favoritism and parochial self-interest is exactly what the full faith and credit clause was intended to prevent.

2. Under the "merger doctrine," a judgment obtained here to enforce a foreign judgment becomes a simple money judgment. The validity of the cause of action upon which the foreign judgment was obtained is no longer open to inquiry. Its original identity is lost by "merger." Applying the merger doctrine to this case, it is clear that the Superior Court judgment against Bauer is not a judgment based on a cause of action for Philadelphia wage taxes. Rather, it is a simple money judgment. The original cause of action is not before the New Jersey courts.

3. Only by ignoring this simple money judgment and inquiring into the original cause of action may the amendment conceivably apply to the judgment before the court. Such an inquiry violates the general purpose and specific dictates of the full faith and credit clause. A state cannot accomplish indirectly that which it could not do directly. It may not by subterfuge refuse to give full faith and credit to the judgment of a sister state.

4. The amendment denies Philadelphia the only effective means of enforcing its judgment. To deny such enforcement is in reality to render the judgment virtually worthless, in clear violation of the full faith and credit clause. Although judgments of sister states must be given full faith and credit, local law may determine the scope and nature of available remedies. However, it is clear that a state may not, by unduly burdening the means to enforce a foreign judgment, refuse to give it full faith and credit.

A judgment was entered reversing the judgment of the Appellate Division of the Superior court.

A dissenting opinion was filed in this case.

APPENDIX I

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TABLE 20
MAJOR STATE TAX RATES

State	Sales	Motor Fuels	Cigarettes	Corporation Net Income	Personal Income
Alabama	4%	11¢	16.5¢	5%	*2%—5%
Alaska	None	8	8	*1—9.4	None
Arizona	5	13	15	*2.5—10.5	*2—8
Arkansas	4	13.5	21	*1—6	*1—7
California	4.75	9	10	9.6	*1—11
Colorado	3	12	15	5	*3—8
Connecticut	7.5	15	26	11.5	None
Delaware	None	11	14	8.7	1.4—13.5
Dist. of Columbia .	6	15.5	13	10	*2—11
Florida	5	4	21	5.5	None
Georgia	3	7.5	12	6	*1—6
Hawaii	4	15—18.5	40%	*5.85-6.435	*2.25—11
Idaho	4	14.5	9.1	7.7	*2—7.5
Illinois	5	12	12	4	2.5
Indiana	5	14	10.5	3	3
Iowa	4	15	18	*6—12	*.5—13
Kansas	3	11	16	4.5	*2—9
Kentucky	5	10	3	*3—7.25	*2—6
Louisiana	4	16	16	*4—8	*2—6
Maine	5	14	20	*3.5—8.93	*1—10
Maryland	5	13.5	13	7	*2—5
Massachusetts	5	11	26	8.33	5, 10
Michigan	4	15	21	2.35	5.35
Minnesota	6	17	18	*6—12	*1.5—14
Mississippi	6	9	11	*3—5	*3—5
Missouri	4.125	7	13	5	*1.5—6
Montana	None	15	16	6.75	*2—11
Nebraska	3.5	16.4	18	*4.75—6.65	19

TABLE

MAJOR STATE TAX RATES—Continued

State	Sales	Motor Fuels	Cigarette	Corporation Net Income	Personal Income
Nevada	5.75	11.25	15	None	None
New Hampshire	None	14	17	8	5
New Jersey	6	8	25	9	*2—3.5
New Mexico	3.75	11	12	*4.8—7.2	*.7—7.8
New York	4	8	21	10	*2—13.75
North Carolina	3	12	2	6	*3—7
North Dakota	4	13	18	*3—10.5	*2—9
Ohio	5	12	14	*5.1—9.2	*.903—9.025
Oklahoma	3.25	10	18	5	*.5—6
Oregon	None	10	19	7.5	*4—10
Pennsylvania	6	12	18	9.5	2.35
Rhode Island	6	13	23.4	9	23.05
South Carolina	5	13	7	6	*2—7
South Dakota	4	13	23	None	None
Tennessee	5.5	12	13	6	6
Texas	4	10	19.5	None	None
Utah	4.625	14	12	5	*2.25-7.75
Vermont	4	13	17	*6—9	26
Virginia	3	11	2.5	6	*2—5.75
Washington	6.5	18	23	None	None
West Virginia	5	10.5	17	*6—7	*2.1—13
Wisconsin	5	16.5	25	7.9	*3.4—10
Wyoming	3	8	8	None	None

*Graduate Rates.

TABLE 21
SALES AND USE TAX CASH COLLECTIONS—CALENDAR YEARS 1983-4 BY TYPE OF BUSINESS

(Dollar Amounts in Thousands)

	1984				1983			
Type of Business	No. of Vendors	Sales Tax	Use Tax	Total Tax (a)	No. of Vendors	Sales Tax	Use Tax	Total Tax (a)
Exempt Organizations	$ 296	$ 558	$ 2	$ 559	$ 296	$ 440	$ 1	$ 440
Manufacturing	9,715	134,265	37,367	171,632	9,542	111,803	29,452	141,255
Service	51,888	289,983	40,923	330,906	46,449	239,689	31,288	270,977
Wholesale	9,502	128,444	4,072	132,516	9,059	103,141	3,650	106,791
Construction	11,714	33,883	7,592	41,475	11,314	29,892	5,537	35,429
Retail	89,416	1,341,115	20,340	1,361,455	87,864	1,165,262	19,057	1,184,319
Government	18	65	0	65	17	66	0	66
Not Classified	4,020	55,536	1,785	57,321	3,747	44,918	1,732	46,650
Totals	176,571	$1,983,849	$112,081	$2,095,929	170,288	$1,695,211	$90,717	$1,785,927

(a) Totals may not add due to rounding.

TABLE 22
SALES TAX BASE AND SALES AND USE TAX CASH COLLECTIONS BY TYPE OF BUSINESS, CALENDAR YEAR 1984

(Dollar Amounts in Thousands)

Type of Business	Number of Vendors	Gross Receipts	Deductions	Taxable Receipts	Sales Tax (a)	Use Tax	1984 Total Tax (b)	1983 Total Tax	% Change 1983-3
Exempt Organizations	298	$ 38,229	$ 28,986	$ 9,243	$ 558	2	$ 559	$ 440	27.0
Manufacturing	9,715	41,051,182	38,815,728	2,235,454	134,265	37,367	171,632	141,255	21.5
Service	51,888	22,712,590	17,899,205	4,813,386	289,983	40,923	330,906	270,977	22.1
Wholesale	9,502	32,984,838	30,849,529	2,135,309	128,444	4,072	132,516	106,791	24.1
Construction	11,714	5,480,550	4,916,963	563,587	33,883	7,592	41,475	35,429	17.1
Retail	89,416	64,489,743	42,035,632	22,454,111	1,341,115	20,340	1,361,455	1,184,319	15.0
Government	18	4,476	3,401	1,076	65	0	65	66	-2.7
Not Classified	4,020	4,035,880	3,114,215	921,666	55,536	1,785	57,321	46,650	22.9
Totals	176,571	$170,797,488	$137,663,659	$33,133,832	$1,983,849	$112,081	$2,095,929	$1,785,927	$17.4%

(a) Ratio of sales tax to table receipts exceeds 6% because tax on fractional parts of $1 averages slightly more than 6 cents.
(b) Totals may not add due to rounding.

TABLE 23

NEW JERSEY STATE TAX COLLECTIONS AND PROPERTY TAXES ADJUSTED FOR CHANGES IN POPULATION AND IN THE PURCHASING POWER OF THE DOLLAR

(Collection Amounts in Thousands)

			Taxes Administered by Division of Taxation				Property Taxes			
			Actual Collections		1970 Dollar		Actual Taxes		1970 Dollars	
Year	Population (Thousands)	Price Multiplier 1970=100	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
1960	6105	155.5	277.6	45.47	431.6	70.69	834.7	136.72	1297.6	212.55
1961	6275	151.5	292.8	46.66	443.5	70.67	899.7	143.38	1362.7	217.16
1962	6394	146.4	336.4	52.61	492.6	77.04	971.2	151.89	1422.2	222.42
1963	6555	142.6	367.2	56.02	523.8	79.91	1035.6	157.99	1477.3	225.37
1964	6690	139.5	407.9	60.97	569.0	85.05	1124.5	168.09	1568.6	234.47
1965	6803	135.6	426.7	62.72	578.8	85.07	1201.1	176.55	1629.1	239.47
1966	6894	129.1	466.2	67.62	601.8	87.30	1239.0	179.72	1599.5	232.01
1967	6977	121.8	706.2	101.22	860.1	123.28	1410.9	202.22	1718.4	246.29
1968	7070	114.8	818.1	115.71	939.4	132.87	1519.2	214.88	1744.4	246.73
1969	7147	107.8	969.7	135.68	1045.5	146.28	1676.7	234.60	1807.7	252.93
1970	7189	100.0	1151.0	160.11	1151.0	160.11	1933.8	268.99	1933.8	268.99
1971	7261	93.4	1311.1	180.57	1225.1	168.72	2188.3	301.38	2044.7	281.60
1972	7337	88.3	1430.1	194.92	1262.8	172.11	2406.7	328.02	2125.1	289.64
1973	7335	82.5	1707.1	232.73	1408.8	192.06	2549.6	347.59	2104.0	286.85
1974	7335	74.8	1837.1	250.46	1374.7	187.42	2725.9	371.63	2039.8	278.09
1975	7341	68.2	1913.8	260.70	1305.9	177.90	2984.8	406.59	2036.8	277.45
1976	7344	63.8	2193.0	298.61	1400.2	190.65	3309.0	450.57	2112.7	287.68
1977	7342	59.5	2945.7	401.21	1752.7	238.73	3205.2	436.56	1907.1	259.76
1978	7356	55.3	3154.9	428.89	1744.4	237.14	3278.0	445.62	1812.4	246.39
1979	7373	50.8	3430.3	465.25	1743.8	236.51	3441.1	466.72	1749.3	237.25
1980	7365	46.1	3866.4	524.97	1781.9	241.94	3743.5	508.28	1725.2	234.24
1981	7404	42.4	4615.6	623.39	1957.5	264.39	4134.8	558.45	1753.6	236.85
1982	7438	39.7	5118.8	688.20	2033.3	273.36	4495.4	604.38	1785.6	240.07
1983	7468	37.3	5626.0	753.35	2100.5	281.27	4848.7	649.26	1810.3	242.41
1984	7515	35.1	6596.5	877.78	2314.2	307.94	5175.0	688.62	1815.5	241.58

1. U.S. Department of Commerce. Bureau of the Census. Bureau of the Census (P-25) July 1 estimate.
2. U.S. Department of Commerce. Survey of Current Business P.16 April 1985. Implicit Price Deflators, State and Local Government Purchases of Goods and Services.

TABLE 24

STATE AND LOCAL TAXES AS A PERCENTAGE OF PERSONAL INCOME AND PER CAPITA, BY STATE FISCAL YEAR 1983

	Taxes in Millions $			Taxes as % of Personal Income						Taxes Per Capita					
				Total		State		Local		Total		State		Local	
State	Total	State	Local	%	Rank	%	Rank	%	Rank	$	Rank	$	Rank	$	Rank
Alabama	3,192.5	2,341.2	851.3	9.36	43	6.87	28	2.50	45	806.39	47	591.36	41	215.03	46
Alaska	2,350.8	2,046.1	304.7	33.03	1	28.75	1	4.28	21	4,907.72	1	4,271.61	1	636.12	4
Arizona	3,153.5	2,060.3	1,093.1	10.84	22	7.08	23	3.76	30	1,064.29	31	695.34	23	368.92	30
Arkansas	1,794.1	1,337.9	456.2	9.23	45	6.89	27	2.35	46	770.66	49	574.70	44	195.96	48
California	33,655.1	22,259.9	11,395.2	10.83	23	7.16	21	3.67	32	1,336.90	12	884.24	10	452.66	24
Colorado	3,661.0	1,752.1	1,908.9	9.77	40	4.68	49	5.10	7	1,166.29	22	558.17	46	608.12	7
Connecticut	4,498.6	2,537.7	1,960.8	10.38	29	5.85	37	4.52	16	1,433.59	7	808.70	14	624.86	5
Delaware	771.3	639.3	132.0	10.92	21	9.05	6	1.87	50	1,272.77	15	1,054.95	4	217.82	45
Florida	10,334.4	6,224.7	4,109.7	9.04	49	5.44	43	3.59	34	967.64	37	582.84	43	384.80	29
Georgia	5,578.0	3,504.2	2,073.8	10.23	30	6.49	35	3.84	29	973.13	35	611.34	38	361.79	32
Hawaii	1,490.6	1,150.5	340.1	12.87	6	9.94	3	2.94	38	1,457.09	5	1,124.63	3	332.45	35
Idaho	865.2	620.0	245.2	9.93	39	7.11	22	2.81	41	874.82	48	626.90	35	247.93	42
Illinois	14,418.1	7,420.4	6,997.7	10.41	28	5.36	45	5.05	8	1,255.28	16	646.04	31	609.24	6
Indiana	4,960.2	3,195.7	1,764.4	9.05	48	5.83	41	3.22	35	905.31	43	583.26	42	322.03	40
Iowa	3,402.2	2,014.3	1,387.9	11.21	17	6.64	32	4.57	15	1,171.15	20	693.39	24	477.76	18
Kansas	2,737.3	1,565.6	1,171.7	9.66	41	5.53	42	4.14	26	1,128.78	25	645.61	32	483.18	17
Kentucky	3,298.9	2,601.9	696.9	10.07	36	7.94	10	2.13	49	888.23	44	700.57	22	187.64	49
Louisiana	4,663.3	3,029.0	1,634.3	10.45	27	6.79	29	3.66	33	1,050.77	32	682.51	25	368.25	31
Maine	1,240.0	780.1	460.0	12.10	10	7.61	13	4.49	18	1,082.02	30	680.72	27	401.40	27
Maryland	5,809.7	3,468.2	2,341.6	11.13	20	6.64	32	4.49	18	1,349.84	11	805.81	15	544.05	12
Massachusetts	8,215.2	5,155.6	3,059.5	11.76	13	7.38	17	4.38	20	1,424.52	9	893.98	9	530.52	14
Michigan	12,427.7	7,022.7	5,405.0	12.45	8	7.04	26	5.42	6	1,370.35	10	774.36	17	595.99	9
Minnesota	6,105.8	4,319.5	1,786.3	13.22	4	9.35	4	3.87	28	1,473.41	4	1,042.35	5	431.06	26
Mississippi	1,990.6	1,537.8	452.8	10.03	37	7.75	12	2.28	48	769.46	50	594.43	40	175.03	50
Missouri	4,626.8	2,640.3	1,986.5	9.19	46	5.24	46	3.95	27	930.95	40	531.25	47	399.70	28

TABLE 25
STATE AND LOCAL TAXES FISCAL YEAR 1983
($ Millions)

State	(1) Total Tax	(2) Property Tax	(3) Col. 2 as a % of Col. 1	(4) Rank of Col. 3
Alabama	$ 3,192.5	$ 392.6	12.3%	50
Alaska	2,350.8	401.5	17.1	45
Arizona	3,153.5	935.4	29.7	24
Arkansas	1,794.1	376.9	21.0	40
California	33,655.1	8,730.4	25.9	35
Colorado	3,661.0	1,280.4	35.0	19
Connecticut	4,498.6	1,936.7	43.1	4
Delaware	771.3	113.1	14.7	47
Florida	10,334.4	3,543.6	34.3	21
Georgia	5,578.0	1,526.3	27.4	30
Hawaii	1,490.6	274.9	18.4	43
Idaho	865.2	235.6	27.2	31
Illinois	14,418.1	5,482.3	38.0	14
Indiana	4,960.2	1,716.5	34.6	20
Iowa	3,402.2	1,363.1	40.1	11
Kansas	2,737.3	1,080.8	39.5	13
Kentucky	3,298.9	594.3	18.0	44
Louisiana	4,663.3	653.4	14.0	48
Maine	1,240.0	469.3	37.8	15
Maryland	5,809.7	1,522.4	26.2	34
Massachusetts	8,215.2	3,017.9	36.7	18
Michigan	12,427.7	5,175.7	41.6	6
Minnesota	6,105.8	1,711.9	28.0	29
Mississippi	1,990.6	427.3	21.5	39
Missouri	4,626.8	1,211.6	26.2	34
Montana	963.2	457.3	47.5	2
Nebraska	1,830.8	759.7	41.5	8
Nevada	1,081.7	208.3	19.3	41
New Hampshire	911.5	579.1	63.5	1
NEW JERSEY	10,878.8	4,738.8	43.6	3
New Mexico	1,456.4	201.5	13.8	49
New York	33,376.7	10,754.2	32.2	23
North Carolina	5,542.5	1,296.1	23.4	38
North Dakota	748.2	216.1	28.9	28
Ohio	11,821.0	3,813.4	32.3	22
Oklahoma	3,704.2	621.8	16.8	46
Oregon	3,270.4	1,349.2	41.3	9
Pennsylvania	13,907.1	3,740.3	26.9	32
Rhode Island	1,236.6	513.1	41.5	8
South Carolina	2,867.1	703.4	24.5	37
South Dakota	639.5	272.3	42.6	5
Tennessee	3,766.3	965.5	25.6	36
Texas	16,235.0	5,984.3	36.9	17
Utah	1,558.5	454.6	29.2	26
Vermont	597.5	237.1	39.7	12
Virginia	6,074.1	1,797.5	29.6	25
Washington	5,615.1	1,629.5	29.0	27
West Virginia	1,909.3	354.5	18.6	42
Wisconsin	6,768.3	2,548.3	37.7	16
Wyoming	1,255.9	517.5	41.2	10
United States Totals	$283,256.6	$88,887.3	31.4%	—

Amounts shown are mainly from local general property taxes, but in some states may include collections of local special property taxes.

SOURCE: Bureau of Census. GOVERNMENTAL FINANCES IN 1982-1983. Table 5.

TABLE (Continued)
STATE AND LOCAL TAXES AS A PERCENTAGE OF PERSONAL INCOME AND PER CAPITA, BY STATE FISCAL YEAR 1983

State	Taxes in Millions $			Taxes as % of Personal Income						Taxes Per Capita					
				Total		State		Local		Total		State		Local	
	Total	State	Local	%	Rank	%	Rank	%	Rank	$	Rank	$	Rank	$	Rank
Montana	963.2	513.7	449.5	12.55	7	6.69	30	5.86	3	1,178.95	19	628.76	34	550.18	11
Nebraska	1,830.8	987.1	843.7	10.81	24	5.83	41	4.98	9	1,146.40	23	618.10	37	528.30	15
Nevada	1,081.7	779.3	302.4	10.25	34	7.39	16	2.87	40	1,214.03	18	874.64	11	339.39	34
New Hampshire	911.5	329.5	582.1	8.93	50	3.23	50	5.71	4	950.47	39	343.59	50	606.99	8
NEW JERSEY	10,878.8	6,128.0	4,750.7	11.17	19	6.29	36	4.88	12	1,456.72	6	820.57	13	636.14	3
New Mexico	1,456.4	1,166.0	290.4	11.66	14	9.33	5	2.32	47	1,041.03	33	833.45	12	207.58	47
New York	33,376.7	16,178.0	17,198.7	15.35	3	7.44	14	7.91	2	1,889.21	3	915.72	7	973.49	2
North Carolina	5,542.5	4,028.5	1,514.0	10.18	35	7.40	15	2.78	42	911.30	42	662.36	29	248.93	41
North Dakota	748.2	526.0	222.2	10.27	31	7.22	20	3.05	38	9,100.29	27	773.53	18	326.76	38
Ohio	11,821.0	6,734.0	5,087.0	10.26	33	5.84	38	4.42	19	1,100.04	28	626.65	36	473.39	19
Oklahoma	3,704.2	2,622.5	1,081.7	10.26	33	7.26	19	2.99	37	1,123.17	26	795.18	16	327.99	37
Oregon	3,270.4	1,783.7	1,486.7	11.95	12	6.52	33	5.43	5	1,228.55	17	670.06	28	558.49	10
Pennsylvania	13,907.1	8,430.3	5,476.9	10.70	25	6.49	35	4.21	23	1,169.16	21	708.73	21	460.44	20
Rhode Island	1,236.8	726.4	510.2	12.03	11	7.07	24	4.96	10	1,294.87	14	760.63	19	534.24	13
South Carolina	2,867.1	2,112.6	754.5	10.53	26	7.76	11	2.77	43	878.40	45	647.24	30	231.16	43
South Dakota	639.5	324.6	314.9	9.58	42	4.86	48	4.72	14	913.57	41	463.71	49	449.86	25
Tennessee	3,766.3	2,246.3	1,520.0	9.09	47	5.42	44	3.67	32	803.91	46	479.47	48	324.44	39
Texas	16,235.0	9,019.1	7,216.0	9.30	44	5.17	47	4.14	26	1,032.50	34	573.59	45	458.92	21
Utah	1,558.5	974.1	584.4	11.30	16	7.06	25	4.24	22	962.63	38	601.67	39	360.96	33
Vermont	597.5	358.1	239.4	12.18	9	7.30	18	4.88	12	1.138.10	24	682.10	26	456.00	22
Virginia	6,074.1	3,553.2	2,520.8	9.97	38	5.83	41	4.14	26	1,094.43	29	640.22	33	454.20	23
Washington	5,615.1	4,191.2	1,423.9	11.44	15	8.54	8	2.90	39	1,305.64	13	974.70	6	331.14	36
West Virginia	1,909.3	1,470.3	439.0	11.18	18	8.61	7	2.57	44	971.65	36	748.24	20	223.41	44
Wisconsin	6,768.3	4,296.6	2,471.7	13.18	5	8.37	9	4.81	13	1,424.61	8	904.36	8	520.25	16
Wycoming	1,255.9	735.9	520.0	20.23	2	11.86	2	8.38	1	2,443.39	2	1,431.71	2	1,011.67	1
United States Totals	283,256.6	171,440.0	111,816.4	11.06		6.69		4.37		1,213.83		734.67		479.16	

1. State and Local taxes differ slightly from the final totals compiled by individual states due to varying closing dates for state fiscal tax collections and sampling errors in estimating local government taxes.

NOTE: Same rank applies in case of tie.

SOURCE: U.S. DEPARTMENT OF COMMERCE, BUREAU OF THE CENSUS, GOVERNMENTAL FINANCES IN 1982-1983. Tables 5 & 27.

TABLE 26
CORPORATION TAX RETURNS BY TOTAL TAX LIABILITY
(Dollar Amounts in Thousands)

1983

Total Tax Liability	Returns	Net Worth Tax	Net Income Tax	Prepayment	Credit	Penalty & Interest	Payment
Under $ 100	82,153	$ 2,847	$ 110	$ 1,393	$ 6,161	$ 153	$ 2,883
$ 100 Under 200	15,789	1,396	859	1,050	2,572	78	1,458
200 Under 300	8,729	985	1,160	941	1,933	72	1,689
300 Under 400	6,381	879	1,334	950	1,703	42	1,876
400 Under 500	5,180	794	1,525	994	1,741	41	1,999
500 Under 1,000	14,726	3,035	7,525	3,549	6,335	159	7,945
1,000 Under 2,000	13,599	4,227	15,244	4,067	9,060	275	15,842
2,000 Under 3,000	6,969	3,171	13,919	3,183	7,544	205	14,606
3,000 Under 4,000	4,321	2,545	12,424	2,571	6,009	143	12,265
4,000 Under 5,000	3,053	2,217	11,479	2,287	5,274	163	11,239
5,000 Under 10,000	7,277	8,456	42,569	7,912	19,749	444	41,313
10,000 Under 25,000	4,994	12,796	83,798	11,162	28,278	537	64,146
25,000 Under 50,000	1,888	10,612	55,402	7,855	22,468	393	55,148
50,000 Under 75,000	752	7,353	38,276	4,573	15,556	217	37,843
75,000 Under 100,000	364	4,531	26,982	3,646	10,201	98	26,341
$100,000 and Up	1,176	52,909	413,206	41,177	156,648	1,413	358,033
Totals	177,351	$118,754	$705,812	$97,308	$301,232	$4,432	$654,628

Note: Lack of crossfoot in rows reflects the unaudited nature of these figures. Totals may not add due to rounding.

TABLE 27
CORPORATION TAX RETURNS BY NET INCOME TAX LIABILITY
(Dollar Amounts in Thousands)

1983

Total Tax Liability		Returns	Net Worth Tax	Net Income Tax	Prepayment	Credit	Penalty & Interest	Payment
Under	$ 100	104,986	$ 41,690	$ 489	$ 6,628	$ 37,109	$ 581	$ 29,306
$ 100 Under	200	8,201	814	1,196	811	1,427	49	1,654
200 Under	300	5,859	635	1,448	810	1,291	36	1,809
300 Under	400	4,703	592	1,638	836	1,243	46	2,128
400 Under	500	3,781	540	1,693	678	1,002	28	1,968
500 Under	1,000	11,746	1,877	8,481	3,324	4,781	135	8,465
1,000 Under	2,000	11,470	2,764	16,494	3,905	7,557	243	16,076
2,000 Under	3,000	6,078	2,309	14,924	3,177	6,505	167	14,632
3,000 Under	4,000	3,767	1,914	13,034	2,446	5,368	154	12,399
4,000 Under	5,000	2,725	1,606	12,189	2,357	4,823	129	12,131
5,000 Under	10,000	6,303	6,702	44,176	7,552	16,922	439	42,183
10,000 Under	25,000	4,147	7,758	63,718	10,192	24,092	463	60,013
25,000 Under	50,000	1,632	7,110	56,830	7,006	20,961	454	53,278
50,000 Under	75,000	635	4,289	38,588	4,535	13,945	105	35,014
75,000 Under	100,000	320	4,050	27,752	4,740	11,372	91	26,224
$100,000 and Up		998	34,107	403,162	38,310	142,834	1,312	337,351
Totals		177,351	$118,754	$705,812	$97,308	$301,232	$4,432	$654,628

Note: Lack of crossfoot in rows reflects the unaudited nature of these figures. Totals may not add due to rounding.

TABLE 28
CORPORATION TAX RETURNS BY NET WORTH TAX LIABILITY
(Dollar Amounts in Thousands)

1983

Net Worth Tax Liability			Returns	Net Worth Tax	Net Income Tax	Prepayment	Credit	Penalty & Interest	Payment
	Under	$ 100	118,488	$ 4,525	$ 32,935	$ 8,246	$ 15,452	$ 698	$ 36,112
$ 100	Under	200	20,362	2,866	22,341	6,206	9,480	342	22,093
200	Under	300	8,226	2,005	16,163	3,362	6,666	207	15,857
300	Under	400	5,392	1,866	13,095	2,507	5,684	147	12,254
400	Under	500	3,762	1,679	11,638	2,244	5,263	91	10,788
500	Under	1,000	8,881	6,227	44,275	7,349	19,123	402	41,083
1,000	Under	2,000	5,361	7,468	53,384	8,421	22,790	555	48,686
2,000	Under	3,000	2,048	5,011	36,621	5,283	15,486	322	33,995
3,000	Under	4,000	1,074	3,702	27,249	2,847	10,228	113	25,049
4,000	Under	5,000	630	2,815	18,345	2,739	7,880	44	17,525
5,000	Under	10,000	1,482	10,359	65,627	9,035	27,270	180	61,977
10,000	Under	25,000	975	14,866	91,894	12,017	37,166	522	87,847
25,000	Under	50,000	341	11,928	57,667	7,002	21,164	358	56,347
50,000	Under	75,000	121	7,321	39,324	4,676	15,916	122	35,265
75,000	Under	100,000	55	4,742	32,532	2,961	10,047	53	30,213
$100,000	and Up		153	31,354	142,721	12,413	71,616	277	120,540
Totals			177,351	$118,754	$705,812	$97,308	$301,232	$4,432	$654,628

Note: Lack of crossfoot in rows reflects the unaudited nature of these figures. Totals may not add due to rounding.

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS

TAX	PENALTIES AND INTEREST[*]	COLLECTION AND ASSESSMENT[1]	REFUNDS
1. ALCOHOLIC BEVERAGE	(1) Failure to file—N.J.S.A. 54:49-4[*2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3[*2]—1.5% per month, N.J.S.A. 54:49-4[*2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3[*2]—9% per annum, N.J.S.A. 54:44-1; N.J.S.A. 54:45-1	3 years to assess [*3]	1 year 54:45-6
2. BUSINESS PERSONAL PROPERTY	(1) Failure to file—N.J.S.A. 54:49-4[*2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3[*2]—1.5% per month, N.J.S.A. 54:49-4[*2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3[*2]—9% per annum N.J.S.A. 54:11A-13, 17	5 years after filing for additional assessment 54:11A-12b[*1]	2 years 54:49-14[*2]
3. CIGARETTE	(1) Failure to file—N.J.S.A. 54:49-4[*2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3[*2]—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3[*2]—9% per annum N.J.S.A. 54:40A-7	3 years to assess[*3]	2 years 54:49-14[*2]
4. CORPORATION	(1) Failure to file—N.J.S.A. 54:49-4[*2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3[*2]—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:10A-19—1.5% per month on underpayment if paid within extended period of time; if payment is less than 90%, 1.5% per month plus 5% penalty per month. (4) Deficiency assessment—N.J.S.A. 54:49-6, 11[*3]	(1) 5 years for assessment of additional tax 54:10A-19.1[*1] (2) 10 years where corporation franchise return duly filed 54:10A-31	2 years 54:40-14[*2] if no assessment has been made[*3]

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[*] Penalties and interest were substantially increased by c. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
1. 3 years (up to 2 years additional by order of the Director) 54:45-2	(1) Failure to pay at sale or delivery—crime of fourth degree[*7] 54:47-5 (2) False swearing with intent to avoid tax—crime of fourth degree[*7] 54:47-4	(1) Within 30 days after finding by the Division to the Director—54:45-5; a hearing will be granted (2) To Tax Court—Appeals from decision of Director—90 days—Rule 8:4-1(b)
2. 5 years[*9]	(1) Failure to file, false or fraudulent filing—crime of fourth degree[*7] 54:52-1 (2) False swearing to avoid paying tax—crime of the fourth degree[*7] 54:52-2	Within 90 days to Tax Court—Rule 8:4-1(b)
3. 3 years 54:40A-23	(1) Forgery or counterfeiting stamps—crime of the third degree[*6] 54:40A-29 (2) Possession of counterfeit stamps—crime of the third degree[*6] 54:40A-29 (3) Possession of cigarettes with counterfeit stamps—more than 2,000 packs—crime of fourth degree[*7]—less than 2,000 packs—disorderly person[*8] 54:40A-29 (4) Preventing or hindering investigation—$250 for each offense 54:40A-27 (5) Making false entries with intent to evade tax—crime of the fourth degree[*7] 54:40A-31 (6) Transporting unstamped cigarettes without proper invoices—disorderly person[*8] 54:40A-32 (7) Failure to file report or filing false report—crime of the fourth degree[*7] 54:40A-33 (8) False swearing to evade tax—crime of the fourth degree[*7] 54:40A-34 (9) Violation of Act when no penalty provided—$250 54:40A-36	Within 90 days to Tax Court—Rule 8:4-1(b)[*3]
4. 5 years[*9]	(1) Failure to file or filing false report—crime of the fourth degree[*7] 54:52-1[*2] (2) False swearing to avoid paying tax—crime of the fourth degree[*7] 54:52-2[*2]	Within 90 days to Tax Court—Rule 8:4-1(b)

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Contined)

TAX	PENALTIES AND INTERESTS*	COLLECTION AND ASSESSMENT*[1]	REFUNDS
5. CORPORATION INCOME	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:10E-18	5 years to assess 54:10E-19	2 years 54:49-14*[2]
6. GROSS INCOME	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:9-5(a)—9% annum, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum (4) Additional penalties—N.J.S.A. 54A:9-6	(1) 3 years after return is filed except where return omits more than 25% of income, then 6 years. 54A:9-4	3 years after return is filed or 2 years after tax is paid whichever is later 54A:9-8a
7. INHERITANCE AND ESTATE	(1) Tax paid more than 8 months after it becomes due and payable 10%—if delay unavoidable 6% 54:35-3 (2) Failure to testify before appraiser after service of subpoena—$200 penalty 54:34-10	(1) Tax due is lien for 15 years 54:35-5 (2) 15 years 54:35-5.1	3 years from date of final determination or payment—no refund more than 20 years after date of death of decedent 54:35-10
8. MOTOR FUELS	(1) Failure to file a report (distributor or jobber) 20% of tax—N.J.S.A. 54:39-27 (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:39-64(b)	3 years to assess*[3]	(1) Distributors 1 year from date of payment 54:39-29 (2) Those refundable 6 months 54:39-67

*Penalties and interest were substantially increased by c. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
5. 5 years[63]	(1) Failure to file report or filing fraudulently—crime of the fourth degree[67] 54:52-1[68] (2) False swearing to evade tax—crime of the fourth degree[67] 54:52-2[68] (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree[67] 54:52-4[67]	Within 90 days to Tax Court—Rule 8:4-1(b)
6. 2 years[63]	(1) Failure to file report or filing fraudulently—crime of the fourth degree[67] 54A:9-15 (2) Willful failure to withhold—crime of the fourth degree[67] 54A:9-15	(1) Within 90 days to the Director 54A:9-9(b) (2) Within 90 days to Tax Court Rule 8:4-1(b)
7. 20 years[63]	Willful and knowing misrepresentation to appraiser—crime of the fourth degree[67] 54:34-11	Appeal from appraisal or assessment of tax—within 90 days after making and entering same to Tax Court Rule 8:4-1(b)
8. Wholesalers and retailers records 2 years 54:39-33; daily—1 year 54:39-34 Distributors and gasoline jobbers records 1 year 54:39-25	(1) Failure to pay tax—crime of the fourth degree 54:39-55[69] (2) Making any false statements—crime of the fourth degree 54:39-55[69] (3) Concealing any material fact—crime of the fourth degree 54:39-55[69] (4) Obtaining fuel falsely—crime of the fourth degree[67] 54:39-56	(1) Within 90 days to Tax Court—Rule 8:4-1(b) from docketed debts 54:39-47 (2) Within 90 days from any order or assessment of the Director 54:39-39

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT[*1]	REFUNDS
9. PUBLIC UTILITY FRANCHISE AND GROSS RECEIPTS	Failure to file report $100 per day 54:30A-19 and 54:30A-55; interest 1.5% per month[*3]	2 years[*3]	2 years[*3]
10. SALES AND USE	(1) Failure to file—N.J.S.A. 54:49-4[*2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3[*2]—1.5% per month, N.J.S.A. 54:49-4[*2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3[*2]—9% per annum N.J.S.A. 54:32B-26	3 years[*1] 54:32B-27	2 years after payment of tax by customer 54:32B-20
11. SAVINGS INSTITUTION	(1) Failure to file—N.J.S.A. 54:49-4[*2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3[*2]—1.5% per month, N.J.S.A. 54:49-4[*2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3[*2]—9% per annum N.J.S.A. 54:10D-5	5 years to assess 54:10D-16[*1]	2 years 54:49-14[*2] 54:49-16[*2]
12. SPILL COMPENSATION	(1) Failure to file—N.J.S.A. 54:49-4[*2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3[*2]—1.5% per month, N.J.S.A. 54:49-4[*2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3[*2]—9% per annum	NONE	2 years 54:49-14[*2] and 54:49-16[*2]

*Penalties and interest were substantially increased by c. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
9. 2 years*3	False swearing, perjury—crime of the fourth degree*7 54:52-2*7 54:30A-19 and 54:30A-55	Within 90 days to Tax Court—Rule 8:4-1(b)
10. 3 years 54:32B-16	Failure to file, willfully filing false returns or failure to pay over tax—disorderly person*8 54:32B-26	(1) Where determination is made by Division, 30 days to appeal to the Director for a hearing 54:32B-19 (2) After Director's decision 90 days to appeal to Tax Court-Rule 8:4-1(b)
11. 5 years*3	(1) Failure to file report or filing fraudulently—crime of the fourth degree*7 54:52-1*9 (2) False swearing to evade tax—crime of fourth degree*7 54:52-2*9 (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree*7 54:52-4*9	Within 90 days to Tax Court—Rule 8:4-1(b)
12. 2 years for the Director 54:50-10	(1) Failure to file a report or filing fraudulently—crime of the fourth degree*7—58:10-23.11h(f) (2) False swearing to evade tax—crime of the fourth degree*7—54:52-2*9 (3) Giving false information—up to $25,000—58:10.23.11u	(1) Within 30 days to the Director 54:49-18 and 58:10-23.11(d) (2) Subject to rules of Tax Court and/or Superior Court

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT*[1]	REFUNDS
13. STATE TAX UNIFORM PROCEDURE LAW	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum	Not a taxing law	2 years 54:49-14 and 54:49-16
14. WAGE REPORTING ACT	Failure by employer to file report—N.J.S.A. 54:1-62—first failure up to $1 per employee, second failure up to $5 per employee, third and subsequent failures up to $25 per employee.	Not a taxing law	Not a taxing law
15. ALCOHOLIC BEVERAGE WHOLESALE SALES	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:32C-12, 13	3 years to assess*[3]	2 years N.J.S.A. 54:49-14*[2] and N.J.S.A. 54:49-16*[2]
16. SOLID WASTE RECYCLING	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—9% per annum	NONE	2 years 54:49-14 and 54:49-16
17. LANDFILL CLOSURE AND CONTINGENCY	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—9% per annum	NONE	2 years 54:49-14 and 54:49-16
18. PUBLIC COMMUNITY WATER SYSTEM TAX	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—9% per annum	NONE	2 years 54:49-14 and 54:49-16

*Penalties and interest were substantially increased by c. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
13. 2 years for the Director 54:50-10	(1) Failure to file report or filing fraudulently—crime of the fourth degree[*7]—54:52-1[*2] (2) False swearing to evade tax—crime of the fourth degree[*7]—54:52-2[*2] (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree[*7] 54:52-4[*2]	(1) Within 30 days to the Director 54:48-18[*8] (2) Subject to rules of Tax Court
14. 3 years[*3]	Follow criminal penalties under #14 (State Tax Uniform Procedure Law)	Follow appeals under #14 (State Tax Uniform Procedure Law)
15. 3 years, N.J.S.A. 54:32C-7	Failure to file, willfully filing false returns or failure to pay over tax—disorderly person[*8] N.J.S.A. 54:32C-13	(1) Where determination is made by Division, 30 days to appeal to the Director for a hearing N.J.S.A. 54:32C-10 (2) After Director's decision 90 days to appeal to Tax Court N.J.S.A. 54:32C-14 Rule 8:4-1(b)
16. 2 years for the Director 54:50-10	(1) Failure to file report or filing fraudulently—crime of the fourth degree—13:1 E-95e(1) (2) False swearing to evade tax—crime of the fourth degree—54:52-2 (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree 54:52-4	(1) Within 30 days to the Director 54:49-18 and 13:1E-95c (2) Subject to rules of Tax Court and/or Superior Court
17. 2 years for the Director 54:50-10	(1) Failure to file a report or filing fraudulently—crime of the fourth degree—13:1E-104e(1) (2) False swearing to evade tax—crime of the fourth degree—54:52-2 (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree 54:52-4 (4) Failure to deposit or misuse of escrow account funds—crime of the third degree—13:1E-109b	(1) Within 30 days of the Director 54:49-18 and 13:1E-104c (2) Subject to rules of Tax Court and/or Superior Court
18. 2 years for the Director 54:50-10	(1) Failure to file report or filing fraudulently—crime of the fourth degree—N.J.S.A. 58:12A-21e(1) (2) False swearing to evade tax—crime of the fourth degree—54:52-2 (3) Willfully maintaining false or fradulent books or records—crime of the fourth degree 54:52-4	(1) Within 30 days to the Director 54:49-18 and 58:12A-21c (2) Subject to rules of Tax Court and/or Superior Court

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT*[1]	REFUNDS
19. SOLID WASTE SERVICES TAX	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—9% per annum	NONE	2 years 54:49-14 and 54:49-16
20. RESOURCE RECOVERY INVESTMENT TAX	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—9% per annum	NONE	2 years 54:49-14 and 54:49-16
21. SOLID WASTE IMPORTATION TAX	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—9% per annum	NONE	2 years 54:49-14 and 54:49-16

CALENDAR OF TAX EVENTS
DUE DATES

TAXES	Payable monthly or bi-monthly	Payable Quarterly	Payable Semi-Annually	Payable Annually	Reports Monthly
1 Alcoholic Beverage	Bimonthly By the 15th.				Licenses
2 Financial Business				By April 15th.	
3 Business Personal Property			Sept. 15th Feb. 15th.		
4 Cigarette	Taxes are prepaid by distributors before distribution				Licenses
5 Corporation Business	Due 15th day of 4th month after close of accounting period.				
6 Corporation Income	Due 15th day of 4th month after close of accounting period.				
7 Gross Income				By April 15th.[1]	
8 Insurance Premium				By March 1st.	
9 Local Property		Feb., May, Aug. & Nov. 1			
10 Motor Fuels	Monthly by 22nd				Inventories
11 Sales and Use	Remittance when $100 or more	Jan., April, July & Oct. 20			
12 Savings Institution	Due 3½ months after close of the companies accounting period				
13 Spill Compensation	Monthly by the 20th				
14 Railroad Property (class II)				Dec. 1st.	
15 Railroad Franchise				June 15th	
16 Public Utility Franchise (for municipal use)				*May, Sept. & Dec.	
17 Public Utility Gross Receipts (for municipal use)				*May, Sept., & Dec.	
18 Public Utility Excise (for state use)				May 1st.	
19 Local Assistance Fund			July 5 Oct. 1		
20 Alcoholic Beverage Wholesale Sales	Monthly by the 20th				
21 Sanitary Landfill	Monthly by the 20th				
22 State Recycling	Monthly by the 20th				

[1] Taxpayers on a fiscal year; tax is due the 15th day of the 4th month following the close of the taxpayer's fiscal year.

*Billed annually, payable by the State in three installments.

**By June 1 for Banking Corporations.

***By July 15 for Banking Corporations.

CALENDAR OF TAX EVENTS DUE DATES (Continued)

	Reports Annually	Assessment Dates	Appeals Dates	State Certification Dates	State Distribution or Apportionment Dates	Lien Attachment against Property & Assets
1						
2		Dec. 31st.		By Nov. 10th.	By Dec. 15th.	Jan. 1st. after tax is due
3			Within Three Months	**	***	
4						
5			Within Three Months	**	***	Jan. 1st. after tax is due
6			Within Three Months			
7	By the last day of February					
8	By March 1st.					
9		Oct. 1st.	By Aug. 15th.			
10			Within One Year			
11						
12			Within Three Months			Jan. 1st. after tax is due
13						
14	March 1st.	Dec. 15th.	3rd. Monday in May		By Dec. 15	
15	April 1st.	June 1st.	1st Tuesday in September			
16	Sept. 1 & Feb. 1	May 1st.	Within 90 days	On or Before May 1	Before January 1st.	
17	Sept. 1 & Feb. 1	May 1st.		On or Before May 1		
18	Sept. 1 & Feb. 1	April 1st	Within 90 days	On or Before April 1		
19						
20						
21						
22						

CORPORATION BUSINESS TAX

Returns and Tax payments are due on the 15th day of the fourth month following the close of a corporation's fiscal or calendar accounting period.

January 1.	The tax shall constitute a lien on all of the taxpayer's property and franchise on and after January 1 of the year next succeeding the year in which it is due and payable. (N.J.S.A. 54:10A-16.)
First Monday in January. (On or before.)	Director shall report to the Secretary of State the names of all Domestic corporations which for two years next preceding the report have failed to pay the franchise taxes assessed against them; the charter of such companies is thereupon voided. (N.J.S.A. 54:11—2.)
December 1. (On or before.)	In the event of failure or neglect of any taxpayer which is a foreign corporation to pay the tax on or before the first day of December in each year, immediate notice thereof may be given by the Director to the Secretary of State who shall immediately revoke the certificate of authority of said corporation to do business in the State of New Jersey. (N.J.S.A. 54:10A—21.)
Within 90 days	Appeal to Tax Court must be made by taxpayers subject to tax under N.J.S.A. 54:10A-1, etc., within 90 days after any decision, order, finding, assessment or action of the Director. (N.J.S.A. 54:10A-19.2(a).)
After three months' delinquency	After tax has been delinquent three months, application may be made to the Superior Court by Attorney General for an injunction to restrain corporation from exercise of any franchise, or the transaction of any business within New Jersey until payment of such tax and penalties and interest due thereon and costs. (N.J.S.A. 54:10A—20.)

INSURANCE TAXES

March 1. (On or before.)	Annual return must be filed by each foreign fire insurance company which takes insurance risks on property in this state with the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district. (R.S. 54:18—1.)
March 1. (On or before.)	Annual return must be filed by agents and brokers of foreign fire insurance companies who directly or indirectly place insurance upon property in this State with the treasurer of the duly incorporated firemen's relief association of the municipality, portion of a township or fire district. (R.S. 54:18--2.)
March 1. (On or before.)	Annual tax shall be paid by foreign fire insurance companies to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district. (R.S. 54:18—1.)

March 1. (On or before.)	Annual tax shall be paid by agents and brokers of foreign fire insurance companies to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district. (R.S. 54:18—2.)
March 1. (On or before.)	Annual report of all stock, mutual and assessment insurance companies must be filed with the Commissioner of Insurance. (N.J.S.A. 54:18—8.)
March 1. (On or before.)	Annual return of all domestic life insurance companies reporting data pertinent to the tax imposed under Chapter 101, Laws of 1950, must be filed with the Commissioner of Insurance. (N.J.S.A. 54:18A—19.)
March 15. (On or before.)	Annual return of all domestic stock insurance companies (other than life) reporting data pertinent to the tax imposed under Chapter 227, Laws of 1952, must be filed with the Commissioner of Insurance. (N.J.S.A. 54:16A—5.)
April 1. (On or before.)	Report of tax data pertinent to tax to be imposed under Chapter 227, Laws of 1952 to be made to Director of Division of Taxation by Commissioner of Insurance. (N.J.S.A. 54:16A—6.)
April 1. (On or before.)	In order to be entitled to receive any part of the moneys distributable under Section 54:17—4, local firemen's relief associations are required to file a statement with the Commissioner of Insurance, on or before this date in the manner prescribed by law. (R.S. 54:17—5.)
April 1. (On or before.)	Report of tax data pertinent to tax to be imposed under Chapter 101, Laws of 1950, to be made by Commissioner of Insurance to Director of Division of Taxation (N.J.S.A. 54:18A—19.)
April 15. (On or before.)	Amount of franchise tax payable and apportionment thereof under Chapter 227, Laws of 1952, to be certified by Director of Division of Taxation to each domestic insurance company—other than life, and to county and municipality within which the principal office of such company is located. (N.J.S.A. 54:16A—7.)
May 1. (On or before.)	Amount of franchise tax payable under Chapter 101, Laws of 1950, to be certified by Director of Division of Taxation to each domestic life insurance company and to county and municipality within which the principal office of such company is located. (N.J.S.A. 54:18A—19.)
June 1. (On or before.)	Insurance premium tax payment is due. (N.J.S.A. 54:18A—1.)
November 15. (On or before.)	Certification of the sum apportioned to each mutual association and stock company on account of its ratable share of the cost of maintenance and operation of the Motor Vehicle Security-Responsibility Law during the preceding fiscal year, to be made by the Commissioner of Insurance to Director of Division of Taxation. (N.J.S.A. 39:6—59.)

December 31. (On or before.)	The amount apportioned to each mutual association and stock company as its ratable share of the cost of administration of the Motor Vehicle Security-Responsibility Law during the preceding fiscal year, is payable to the Director of the Division of Taxation. (N.J.S.A. 39:6—59.)

LOCAL PROPERTY TAX CALENDAR

CODE: A-Assessor; C-Collector; FO-Finance Officer; C.B.T.-County Board of Taxation

JANUARY

DATES	CODE	
Jan. 1	A & C	Appeals from Added Assessments shall be heard by the C.B.T. not later than Jan. 1. (N.J.S.A. 54:4-63.11)
Jan. 1	A & C	Appeals from Assessors Omitted Assessments for current year shall be heard by the C.B.T. not later than Jan. 1. (N.J.S.A. 54:4-63.39)
Jan. 1	C	Real property taxes become a lien. Accrue to Tax Title Lien Ledger. (N.J.S.A. 54:5-6)
Jan. 1	C	Forward to recipients of prior year $250 Property Tax Deductions post-tax year statement form. (N.J.S.A. 54:4-8 et seq.)
Jan. 1	FO	Transfer of prior year's appropriation permitted during first three months of this year. (N.J.S.A. 40A:4-59)
Jan. 1	FO	Governing body to designate depository(ies). Resolution for facsimile signatures. (N.J.S.A. 40A:5-14)
Jan. 1	FO	Ascertain bond of municipal collector, custodian of school moneys and tax searcher. (N.J.S.A. 54:4-12.4; 18A:17-32; 40A:5-34 et seq.)
Jan. 1	FO	Ascertain passage of resolution designating tax search officer.
Jan. 1	FO	N.J. Health Benefit Fund Administrative expense payable.
Jan.7 (About)	FO	Receipt of Federal Revenue Sharing quarterly payment.
Jan. 10 (Before)	A	Assessor to be notified of material depreciation of structure occurring after Oct. 1 and before Jan. 1 (N.J.S.A. 54:4-35.1)
Jan. 10	A	File with County Board of Taxation copy of "Initial Statement" and "Further Statement". (N.J.S.A. 54:4-4.4)
Jan. 10	A	Assessment Lists and Duplicates filed with County Board of Taxation. (N.J.S.A. 54:4-35)
Jan. 10	A	Form SR-3A (two copies) to be filed at County Board of Taxation. (N.J.S.A. 54:4-26)
Jan. 10 (On or Before)	A	File with County Board of Taxation a statement of the estimated total amount of approved tax deductions allowable against taxes, i.e., Veteran & $250 Property Taxation Deduction. (N.J.S.A. 54:4-36.1)
Jan. 10 (By)		Assessors to foward duplicate copies of Farmland Applications to L.P. & P.U.B.

Jan. 10 (After)	C	County Board of Taxation may permit tax collector to have custody of tax duplicate.
Jan. 15	FO	Report of Qualified Housing Projects to County Board of Taxation. (N.J.S.A. 55:14J-1)
Jan. 25	A, CBT	C.B.T. shall mail copy of equalization table to assessor and post copy at the court house. (N.J.S.A. 54:3-17)
Jan. 31 (Before)	FO	Chief Financial Officer ascertains temporary appropriations budget. (N.J.S.A. 40A:4-19)
Jan. 31 (By)	FO	Annual Debt Statement due by Chief Financial Officer.
Jan. 31 (By)	FO	Municipal Aid certificate of expenditure, re: State Aid filed with N.J. Department of Transportation.

NOTE: Complaints (Appeals) from judgments rendered by C.B.T. on Added and Omitted Assessment appeals must be filed with the Tax Court within 45 days of the service of such judgment. (N.J.S.A. 54:2-39)

FEBRUARY

DATES	CODE	
Feb. 1 (On or Before)	A & C	All recipients of a $250 Property Tax Deduction for the pre tax year must file a statement with the municipal tax collector showing their income for the pre tax year and their anticipated income for the present year (N.J.S.A. 54:4-8.44a As amended)
Feb. 1	CBT	The C.B.T. meets on Feb. 1 of the tax year to hold hearings on the County Equalization Table. Hearings must be concluded before March 10. (N.J.S.A. 54:318)
Feb. 1	C	First installment of taxes due. (N.J.S.A. 54:4-66)
Feb. 10	A & C	Notice of Disallowance of $250 Property Tax Deduction to be sent when Post-Tax Year Statement either is not filed or reveals income in excess of $10,000.
Feb. 10 (On or Before)	FO	Annual Financial Statement to be filed by Chief Financial Officer. If failure to file within 5 days, subject to penalty of $5.00 per day.
Feb. 10 (By)	FO	Introduction and approval of the Municipality's Annual Budget. (N.J.S.A. 54:4-74)
Feb. 15	FO	First Installment of County Taxes due. (N.J.S.A. 54:4-63.10)
Feb. 15	C & FO	County taxes on added and omitted assessments payable by municipality. (N.J.S.A. 54:4-63.22)

MARCH

DATES	CODE	
March 1	C	File tax collector's Annual Statement of Receipts. (N.J.S.A. 54:4-91)

March 1 (On or Before)	C	Disallowed $250 Property Tax Deduction recipients required to repay deduction previously granted. (N.J.S.A. 54:4-8.44a)
March 1	C	Disallowed $250 Property Tax Deduction claims, if unpaid, become real property lien. (N.J.S.A. 54:4-8.44a)
March 1	C	Annual Post-Tax Year Statement to be filed with municipal tax collector where $250 Property Tax Deduction recipient was physically incapacitated and unable to file on or before February 1. (N.J.S.A. 54:4-8.44a As amended)
March 1 (On or Before)	FO	File schedule of work, Form SA-17; Bureau of Local State Aid Programs. C. 73, P.L. 1972. (N.J.S.A. 27:15-1)
March 1	FO	First installment Business Personal Property taxes to municipality. (N.J.S.A. 54:11D-6)
March 1 (On or Before)		File applications for State Library Aid by the Chief Financial Officer. (N.J.S.A. 18A:74-1 et seq.)
March 10	CBT	C.B.T. must complete hearings on equalization of assessments among taxing districts. (N.J.S.A. 54:3-18)
March 10	CBT	Following confirmation of the county equalization table, copies must be sent by the County Boards of Taxation to each taxing district in the county, to the Director of the Division of Taxation and the Tax Court. (N.J.S.A. 54:3-19)
March 29 (By)	FO	Public hearing: adoption of Annual Municipal Budget. (N.J.S.A. 40A:4-10)
March 31 (On or Before)	C	Collector to identify delinquent taxpayers, re: Homestead Tax Rebate. (N.J.S.A. 54:4-3.80)

NOTE: Complaints from a county equalization table must be filed with the Tax Court within 45 days of promulgation. (N.J.S.A. 54:2-37).

APRIL

DATES	CODE	
Apr. 1 (By)	A, FO, CBT	Municipal and county budgets to be certified to County Board of Taxation. (N.J.S.A. 54:4-41; 42)
Apr. 1 (On or Before)	A, C, CBT	County Boards of Taxation to establish by resolution the percentage level of taxable value of real property. (N.J.S.A. 54:4-2.27)
Apr. 7 (On or Before)	FO	Receipt of Federal Revenue Sharing quarterly payment.
Apr. 10 (On or Before)	CBT	County Boards of Taxation to mail copy of resolution establishing percentage level of taxable value of real property. (N.J.S.A. 54:4-2.27)
Apr. 15	CBT	Form SR-3A to be filed by County Board of Taxation with Local Property and Public Utility Branch.
Apr. 18	FO	School district to certify to County Board of Taxation amount appropriated for school purposes. (N.J.S.A. 54:4-45)

Apr. 30 (By)	FO	Receipt by municipal of State Road Aid payment.

MAY

DATES	CODE	
May 1	C	Second installment of taxes due. (N.J.S.A. 54:4-66)
May 1 (On or Before)	C	File tax collector's statement of uncollectible taxes to governing body. (N.J.S.A. 54:4-91.1)
May 1	FO	Second installment Business Personal Property taxes due to Municipality. (N.J.S.A. 54:11D-6)
May 1	FO	In lieu installment paid to municipalities for State owned property qualified under N.J.S.A. 54:4-2.2a. (N.J.S.A. 54:4-2.21)
May 3 (On or Before)	CBT	Table of Aggregates to be completed by County Board of Taxation. (N.J.S.A. 54:4-52)
May 3 (On or Before)	CBT	County Boards of Taxation to certify general tax rates. (N.J.S.A. 54:4-52)
May 13 (On or Before)	C, CBT	Completed tax duplicate to be delivered to tax collector by County Board of Taxation. Proceed with billing. (N.J.S.A. 54:4-55)
May 15	FO	Second installment of County taxes due. (N.J.S.A. 54:4-74)

JUNE

DATES	CODE	
June 1 (On or Before)	A & C	Assessor or Collector must notify all claimants of $250 Property Tax Deductions which have been disallowed for the tax year that the deduction has not been granted. (N.J.S.A. 54:4-8.40 et seq.)
June 1 (By)	FO	All municipal audits must be completed and filed within 5 months after the close of the calendar year. (N.J.S.A. 40A:5-4)
June 1	FO	Franchise and Gross Receipts Taxes due municipality, first payment (25%). (N.J.S.A. 54:30A-62)
June 5 (On or Before)	C	Certification of $250 Property Tax Deductions (Form PD-65.10) and Certification of Veterans Deductions (Form VE-WVE-1) must be completed and forwarded by tax collector to C.B.T.
2nd Mon. in June	A	Local assessors, if required by Director, Division of Taxation, shall report to the Director the description and valuation of railroad property not used for railroad purposes. (N.J.S.A. 54:29A-16)
June 14 (On or Before)	C	Final tax bills to be mailed. When billed annually, include preliminary taxes of following year. (N.J.S.A. 54:4-64)
June 14 (On or Before)	C	Certification of completed mailing of final tax bills to C.B.T.

June 15 (On or Before)	CBT	Annually, C.B.T. certify to Director, Division of Taxation, a summary as to number and dollar amount of total $250 Property Tax Deductions and Veterans Deductions allowed by each district. (N.J.S.A. 54:4-8.52)
June 20 (On or Before)	FO	Bank Corporation Business Tax to municipality. C. 170, P.L. 1975. (N.J.S.A. 54:10A-33)
June 30 (On or Before)	C	Option of governing body to cancel uncollectible taxes and release tax collector within 60 days of filing by the tax collector. (N.J.S.A. 54:4-91.2)
June 30	FO	School levy payments to be verified at end of school fiscal period between paying municipality and recipient school district treasurers. Payment vertifications to be made by municipal treasurer or other authorized paying officer.
June 30 (By)	FO	Certification of debits and credits by Commissioner of Education, re: veterans' liability and administrative expenses. (C. 85, P.L. 1954; C. 37, P.L. 1955; C. 55, P.L. 1966)

JULY

DATES	CODE	
July 1 (On or Before)	A	On or before July 1, the assessors shall mail to each taxpayer whose land has been assessed for the tax year under the provisions of the "Farmland Assessment Act of 1964" a copy of the form prescribed to claim a continuance of valuation under the act for the tax year together with a notice that the completed form is required to be filed with the assessor on or before August 1. (N.J.S.A. 54:4-23.15a)
July 1 (On or Before)	C	Notification to owners of property tax reduction under Tenants' Property Tax Rebate Program. (N.J.S.A. 54:4-6.3 et seq.)
July 1 (after)	C	Commence sale of property for prior year's delinquent taxes or other municipal liens. (Adhere to latest directive on homestead rebates.) (N.J.S.A. 54:5-19)
July 1	FO	Municipality's semi-annual payment: Consolidated Police and Firemen's Pension Fund. Interest payable at 6% per annum if payment is not made by July 31.
July 1	FO	Municipality's annual payment: Public Employees' Retirement System.
July 5	FO	Municipal Purposes Tax Assistance Fund payment, first payment (50%). (N.J.S.A. 54:1-46 et seq.)
July 7 (On or Before)	FO	Receipt of Federal Revenue Sharing quarterly payment.
July 15 (On or Before)	A & C	Homestead Tax Rebate checks to be mailed to all qualified property owners. (N.J.S.A. 54:4-3.92d)

AUGUST

DATES	CODE	
Aug. 1 (On or Before)	A	All owners of farmland who would claim to have their land assessed under the Farmland Assessment Act must file an application with the tax assessor. (N.J.S.A. 54:4-23.6 as amended 54:4-23.13, 54:4-23.13a)
Aug. 1	C	Third installment of taxes due. (N.J.S.A. 54:4-66)
Aug. 1 (On or Before)	C, FO	Annual Custodian of School Moneys report. (N.J.S.A. 18A:17-36)
Aug. 1	FO	Third installment Business Personal Property taxes to municipality. (N.J.S.A. 54:11D-6)
Aug. 3	A	All SR-1A forms showing information on sales transactions to be used in compiling the Table of Equalized Valuations for State School Aid must be received by the Local Property & Public Utility Branch on or before August 3.
Aug. 15 (On or Before)	A & C & CBT	Taxpayers and taxing district may appeal assessed valuations to the County Board of Taxation. (Where assessed valuation of property subject to appeal exceeds $750,000.00, appeal may be made directly to Tax Court.) (N.J.S.A. 54:3-21)
Aug. 15	FO	Third installment of County taxes due. (N.J.S.A. 54:4-74)

NOTE: Complaints (Appeals) from judgments rendered by C.B.T. must be filed with the Tax Court within 45 days of the service of such judgment. (N.J.S.A. 54:2-39)

SEPTEMBER

DATES	CODE	
Sept. 1 (On or Before)	A	With respect to the post tax year and thereafter, owners of tangible personal property used in business of telephone, telegraph, and messenger systems are required to file returns with the assessor for the taxing district in which the said property is located. (N.J.S.A. 54:4-2.48)
Sept. 1 (By)	FO	All school audits shall be completed and filed not later than three months after the end of the school fiscal year.
Sept. 1	FO	Franchise and Gross Receipts Taxes due municipality, second payment (40%). (N.J.S.A. 54:30A-62)
Sept. 15 (On or Before)	A	Statement of the taxable value of State owned real property filed with the Director of the Division of Taxation. (N.J.S.A. 54:4-2.2c)
Sept. 30 (After)	FO	Receipt of payment for Non-Public Elementary and Secondary Education Auxiliary Services.

OCTOBER

DATES	CODE	
Oct. 1	A	All real property which is located in the taxing district is valued for tax purposes as of October 1 of the pretax year. (N.J.S.A. 54:4-23, 54:4-35)
Oct. 1	A & C	All required conditions for a veteran's $50 tax deduction must exist as of October 1 of the pretax year. (N.J.S.A. 54:4-8.15 et seq.)
Oct. 1	A & C	Required conditions for $250 property tax deduction must exist as of Oct. 1 of pretax year. (65 yrs. of age for senior citizen; 55 yrs. for surviving spouse, or occurrence of disability, by Dec. 31 of the pretax year.) (N.J.S.A. 54:4-8.44 et seq.)
Oct. 1 (On or Before)	A	Initial application (Form F.S. #1 for a blast or radiation fallout shelter tax exemption must be filed with assessor. (N.J.S.A. 54:4-3.50)
Oct. 1 (On or Before)	A	The State Farmland Advisory Committee publishes recommended agricultural land values for use with the Farmland Assessment Act. (N.J.S.A. 54:4-23.20)
Oct. 1 (On or Before)	A	The Director of the Division of Taxation promulgates the Table of Equalized Valuations for State School Aid. (N.J.S.A. 54:1-35.1 et seq.)
Oct. 1	A & C	Added Assessment List and Duplicate must be filed with C.B.T. (N.J.S.A. 54:4-63.5)
Oct. 1	A & C	Omitted Assessment List and Duplicate must be filed with C.B.T. (N.J.S.A. 54:4-63.17)
Oct. 1 (On or Before)	A	Initial application for water supply and sewerage disposal facilities exemption must be filed with assessor. (N.J.S.A. 54:4-3.61)
Oct. 1	A	Exempt real property sold to non-exempt owner or any real property improved after Oct. 1 and before Jan. 1 may be valued and assessed as of first day of month following completion or sale of said property. (N.J.S.A. 54:4-63.3, 54:4-63.28)
Oct. 1	A	In areas declared blighted, assessors must deduct amount of certain improvement exemptions granted during tax year. (N.J.S.A. 54:4-3.72, 54:4-3.96)
Oct. 1	A	All required conditions for a Homestead Tax Rebate must exist as of Oct. 1 of pretax year; all required conditions for $50 additional rebate must exist as of Dec. 31 of pretax year. (N.J.S.A. 54:4-3.80 et seq.)
Oct. 1	FO	Municipal Purposes Tax Assistance Fund payment, second and final payment (50%). (N.J.S.A. 54:1-46 et seq.)

Taxing districts may appeal to the Tax Court to review Table Equalized Valuations within 45 days following promulgation of Table.

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD OF RETENTION	CRIMINAL PENALTIES	APPEALS
19. 2 years for the Director 54:50-10	(1) Failure to file report or filing fraudulently—crime of the fourth degree—N.J.S.A. 13:1E-141c(1) (2) False swearing to evade tax—crime of the fourth degree—54:52-2 (3) Willfully maintaining false or fradulent books or records—crime of the fourth degree 54:52-4	(1) Within 30 days to the Director 54:49-18 and 13:1E-141a (2) Subject to rules of Tax Court and/or Superior Court
20. 2 years for the Director 54:50-10	(1) Failure to file report or filing fraudulently—crime of the fourth degree—N.J.S.A. 13:1E-141c(1) (2) False swearing to evade tax—crime of the fourth degree—54:52-2 (3) Willfully maintaining false or fradulent books or records—crime of the fourth degree 54:52-4	(1) Within 30 days to the Director 54:49-18 and 13:1E-141a (2) Subject to rules of Tax Court and/or Superior Court
21. 2 years for the Director 54:50-10	(1) Failure to file report or filing fraudulently—crime of the fourth degree—N.J.S.A. 13:1E-141c(1) (2) False swearing to evade tax—crime of the fourth degree—54:52-2 (3) Willfully maintaining false or fradulent books or records—crime of the fourth degree 54:52-4	(1) Within 30 days to the Director 54:49-18 and 13:1E-141a (2) Subject to rules of Tax Court and/or Superior Court

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*1 Except for willfully false or fraudulent return, or no return

*2 State Tax Uniform Procedure Law governs

*3 Administrative Decision

*4 From second month after tax due

*5 Vicoa, Inc. v. Director, Division of Taxation, 166 N.J. Super. 496 (App. Div., 1979)

*6 Crime of third degree—Sentence of imprisonment is to be fixed by the court and not to be less than three years nor to be in excess of five years. A fine is not to exceed $7,500.00.

*7 Crime of the fourth degree—Sentence of imprisonment is to be fixed by the court and not to be in excess of eighteen months. A fine is not to exceed $7,500.00.

*8 Disorderly person—Sentence of imprisonment is to be fixed by the court and not to be in excess of six months. A fine is not to exceed $1,000.00.

*9 See P.L. 1979, c. 367—Crime of the fourth degree—Sentence of imprisonment is to be fixed by the court and not to be in excess of eighteen months. A fine is not to exceed $5,000.00.

Oct. 7 (On or About)	FO	Receipt of Federal Revenue Sharing quarterly payment.
Oct. 10 (On or About)	C	Added and omitted assessment tax duplicate to be delivered by C.B.T. to collectors. Proceed with billing. (N.J.S.A. 54:4-63.5, 54:4-63.17)
Oct. 25 (Before)	C	Added and omitted assessment bills to be mailed. (N.J.S.A. 54:4-63.7; 63.19)

NOVEMBER

DATES	CODE	
Nov. 1	A	Not later than Nov. 1 of the pretax year, all new applicants for property tax exemption must file an Initial Statement with the assessor. If an exemption has been granted for past years, the applicant must file a Further Statement by November 1 of every third year. (N.J.S.A. 54:4-4.4)
Nov. 1	A	Assessor to send Notice of Disallowance to applicants requesting valuation under the Farmland Assessment Act where such claim has been disallowed. (N.J.S.A. 54:4-23.1 et seq. As amended)
Nov. 1	C	Fourth installment of taxes due. (N.J.S.A. 54:4-66)
Nov. 1	C	Omitted assessment taxes payable. (N.J.S.A. 54:4-63.20)
Nov. 1	C	Added assessment taxes payable. (N.J.S.A. 54:4-63.8)
Nov. 1	FO	Receipt of State payments for Veterans and $250 Property Tax Deductions. (N.J.S.A. 54A:10-1)
Nov. 1	FO	In lieu installment paid to municipalities for State owned property qualified under N.J.S.A. 54:4-2.2a. (N.J.S.A. 54:4-2.21)
Nov. 1 (After)	FO	Appropriation transfers during the last two months of fiscal year. (N.J.S.A. 40A:4-58)
Nov. 1	FO	Fourth and final installment Business Personal Property taxes to municipality. (N.J.S.A. 54:11D-6)
Nov. 15	A, C, CBT	Hearings must be completed and all appeals by taxpayers and taxing districts must be determined by the C.B.T. on or before Nov. 15 of the tax year. (N.J.S.A. 54:3-26)
Nov. 15 (On or Before)	A, C, CBT	The Director, Division of Taxation shall notify the County Boards of Taxation and the taxing district affected of any change, addition or revision to the statement of State owned property values filed by the assessor in September. (N.J.S.A. 54:4-2.2d)
Nov. 15	FO	Fourth installment of County taxes due. (N.J.S.A. 54:4-74)

DECEMBER

DATES	CODE	
Dec. 1 (On or Before)	A	Applicants for 1982 Homestead Tax Rebate must file form HR-1. (N.J.S.A. 54:4-3.80 et seq.)
Dec. 1 (On or Before)	A & C	Appeals from Added Assessments to be filed with C.B.T. (N.J.S.A. 54:4-63.11)
Dec. 1 (On or Before)	A & C	Appeals from assessors Omitted Assessments for current year to be filed with C.B.T. (N.J.S.A. 54:4-63.39)
Dec. 1 (By)	C	Tax bill for preliminary first half (following year) to be mailed by tax collectors where two billings annually. (N.J.S.A. 54:4-64)
Dec. 1	FO	Franchise and Gross Receipts Taxes due municipality, third and final payment (35%). (N.J.S.A. 54:30A-62)
Dec. 10 (On or Before)	FO	State aid pursuant to Railroad Tax Law payable to municipality. (N.J.S.A. 54:29A-24.4)
Dec. 31 (On or Before)	FO	Delivery of statement concerning railroad tax payable in following year. (N.J.S.A. 54:29A-24.5)
Dec. 31 (On or Before)	A	Legal advertisement—where and when tax list may be inspected. (N.J.S.A. 54:4-38)
Dec. 31 (On or Before)	A & C	Applications for Veterans Deduction and $250 Property Tax Deduction for post-tax year must be filed with assessor, thereafter with collector. (N.J.S.A. 54:4-8.43, 54:4-8.13)
Dec. 31 (On or Before)	C	Applications for Veterans Deduction and $250 Property Tax Deduction for current year must be filed with collector. (N.J.S.A. 54:4-8.44, 54:4-8.13)
Dec. 31	C	Last day for holding tax sale of prior year's delinquent taxes or other municipal liens. (N.J.S.A. 54:5-19)
Dec. 31	FO	All revenues to treasurer by officials handling moneys.
Dec. 31	FO	Distribution of 10% net sales tax revenue to municipalities. (N.J.S.A. 54:32B-34)
Dec. 31	FO	Receipt of replacement tax for bus receipts by State. (C. 211, P.L. 1972) (N.J.S.A. 48:4-14.2)

APPENDIX II

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NEW JERSEY EFFECTIVE PROPERTY TAX RATES BY MUNICIPALITY 1983-85

	Effective Tax Rates		
County and District	1985	1984	1983
ATLANTIC COUNTY			
Absecon City	$2.23	$2.11	$2.06
Atlantic City	2.03	2.19	2.25
Brigantine City	1.39	1.36	1.30
Buena Boro	2.44	2.41	2.55
Buena Vista Twp.	1.97	1.94	1.96
Corbin City	1.75	1.60	1.80
Egg Harbor City	3.47	3.33	2.97
Egg Harbor Twp.	1.87	1.96	1.80
Estelle Manor City	1.96	1.98	1.80
Folsom Boro	2.06	2.30	2.47
Galloway Twp.	2.07	2.07	2.05
Hamilton Twp.	2.06	2.09	2.09
Hammonton Town	2.36	2.30	2.20
Linwood City	2.55	2.53	2.37
Longport Boro	1.01	.96	.99
Margate City	1.50	1.50	1.36
Mullica Twp.	2.51	2.42	2.24
Northfield City	2.64	2.72	2.46
Pleasantville City	3.02	3.08	3.04
Port Republic City	1.97	2.16	2.00
Somers Point City	2.30	2.27	2.29
Ventnor City	1.60	1.51	1.53
Weymouth Twp.	2.18	2.39	1.84
BERGEN COUNTY			
Allendale Boro	$2.47	$2.53	$2.48
Alpine Boro	1.02	1.04	1.08
Bergenfield Boro	2.97	2.95	2.95
Bogota Boro	2.96	2.82	2.77
Carlstadt Boro	1.35	1.40	1.36
Cliffside Park Boro	2.04	2.04	1.92
Closter Boro	2.51	2.54	2.62
Creskill Boro	2.29	2.39	2.40
Demarest Boro	2.41	2.42	2.52
Dumont Boro	2.92	3.00	2.88
East Rutherford Boro	1.50	1.89	1.58
Edgewater Boro	1.85	1.53	2.18
Elmwood Park Boro	1.93	1.92	1.88
Emerson Boro	2.55	2.52	2.53
Englewood City	3.39	3.46	3.50
Englewood Cliffs Boro	1.23	1.17	1.15
Fair Lawn Boro	2.21	2.27	2.22
Fairview Boro	2.38	2.42	2.34
Fort Lee Boro	1.82	2.05	1.99
Franklin Lakes Boro	1.57	1.69	1.77
Garfield City	2.31	2.32	2.21
BERGEN COUTNY (continued)			
Glen Rock Boro	2.59	2.68	2.62
Hackensack City	2.98	2.94	2.78
Harrington Park Boro	2.55	2.60	2.55
Hasbrouck Heights Boro	2.29	2.22	2.20
Haworth Boro	2.29	2.33	2.39
Hillsdale Boro	2.71	2.72	2.72
Hohokus Boro	1.91	1.89	1.87
Leonia Boro	2.95	2.96	3.00
Little Ferry Boro	2.30	2.34	2.53
Lodi Boro	2.80	2.76	2.74
Lyndhurst Twp.	2.00	1.97	1.89
Mahwah Twp.	1.96	2.06	1.92
Maywood Boro	2.27	2.31	2.27
Midland Park Boro	2.28	2.35	2.29
Montvale Boro	1.97	2.08	1.95
Moonachie Boro	1.31	1.45	1.24
New Milford Boro	2.63	2.65	2.63
North Arlington Boro	2.26	2.29	2.29
Northvale Boro	2.19	2.32	2.41
Norwood Boro	2.27	2.33	2.35
Oakland Boro	2.69	2.81	2.92
Old Tappan Boro	1.95	2.10	2.19
Oradell Boro	2.15	2.15	2.12
Palisades Park Boro	2.29	2.27	2.36
Paramus Boro	1.80	1.67	1.69
Park Ridge Boro	2.70	2.72	2.68
Ramsey Boro	2.49	2.63	2.60
Ridgefield Boro	.74	.65	.62
Ridgefield Park Twp.	2.80	2.84	2.77
Ridgewood Village	2.83	2.75	2.79
Riveredge Boro	2.46	2.47	2.44
Riverdale Twp.	2.64	2.69	2.61
Rochelle Park Twp.	1.69	1.65	1.60
Rockleigh Boro	.82	.76	.69
Rutherford Boro	2.80	2.65	2.64
Saddle Brook Twp.	1.72	1.70	1.77
Saddle River Boro	1.07	1.04	1.06
South Hackensack Twp.	1.73	1.64	1.64
Teaneck Twp.	3.11	3.23	3.37
Tenafly Boro	2.44	2.47	2.48
Teterboro Boro	.99	.92	.88
Upper Saddle River Boro	1.96	1.96	1.91
Waldwick Boro	2.53	2.63	2.67
Wallington Boro	2.06	2.00	2.01
Washington Twp.	2.42	2.47	2.43
Westwood Boro	2.25	2.27	2.30
Woodcliff Lake Boro	2.23	2.35	2.35
Wood-Ridge Boro	1.97	1.74	1.82
Wyckoff Twp.	2.06	2.13	2.16

	Effective Tax Rates		
County and District	1985	1984	1983
BURLINGTON COUNTY			
Bass River Twp.	$2.40	$2.45	$2.70
Beverly City	2.67	2.81	2.88
Bordentown City	2.54	2.74	2.75
Bordentown Twp.	2.73	2.65	2.69
Burlington City	1.37	1.24	1.15
Burlington Twp.	2.35	2.22	2.02
Chesterfield Twp.	2.28	2.27	2.31
Cinnaminson Twp.	2.36	2.39	2.28
Delanco Twp.	2.49	2.56	2.66
Delran Twp.	2.42	2.44	2.39
Eastampton Twp.	2.79	2.86	2.82
Edgewater Park Twp.	2.48	2.53	2.51
Evesham Twp.	2.17	2.25	2.31
Fieldsboro Boro	1.83	1.91	2.24
Florence Twp.	2.54	2.34	2.36
Hainesport Twp.	2.70	2.79	2.68
Lumberton Twp.	2.30	2.34	2.31
Mansfield Twp.	1.82	2.02	2.07
Maple Shade Twp.	2.55	2.47	2.52
Medford Twp.	2.29	2.33	2.37
Medford Lakes Boro	2.43	2.51	2.54
Moorestown Twp.	2.42	2.37	2.46
Mount Holly Twp.	2.82	2.94	2.86
Mount Laurel Twp.	2.19	2.31	2.31
New Hanover Twp.	2.30	2.29	2.32
North Hanover Twp.	1.52	1.58	1.58
Palmyra Boro	2.51	2.62	2.56
Pemberton Boro	2.91	2.91	2.79
Pemberton Twp.	2.45	2.57	2.70
Riverside Twp.	2.27	2.24	2.20
Riverton Boro	2.54	2.64	2.72
Shamong Twp.	2.37	2.34	2.38
Southampton Twp.	1.77	1.86	1.84
Springfield Twp.	2.10	2.09	2.10
Tabernacle Twp.	2.28	2.18	2.21
Washington Twp.	1.99	1.87	2.06
Westampton Twp.	2.62	2.74	2.84
Willingboro Twp.	3.04	3.02	2.99
Woodland Twp.	2.23	1.59	2.67
Wrightstown Boro	2.42	2.41	2.50
CAMDEN COUNTY			
Audubon Boro	$3.14	$3.33	$3.28
Audubon Park Boro	6.46	5.39	4.91
Barrington Boro	3.21	3.44	3.30
Bellmawr Boro	3.35	3.39	3.37
Berlin Boro	3.09	2.94	2.84
Berlin Twp.	3.33	3.25	3.20
Brooklawn Boro	3.11	2.87	2.85
Camden City	6.39	6.67	6.09
Cherry Hill Twp.	3.15	3.32	3.28
Chesilhurst Boro	3.32	3.35	3.48
Clementon Boro	3.30	3.39	3.47
Collingswood Boro	3.25	3.28	3.16
Gibbsboro Boro	2.73	3.00	3.00
Gloucester City	2.81	2.87	2.84
Gloucester Twp.	3.16	3.19	3.17

	Effective Tax Rates		
County and District	1985	1984	1983
CAMDEN COUNTY (continued)			
Haddon Twp.	3.09	3.14	3.14
Haddonfield Boro	2.92	2.98	3.02
Haddon Heights Boro	3.17	3.13	3.08
Hi-Nella Boro	2.67	2.71	3.11
Laurel Springs Boro	3.18	3.10	3.18
Lawnside Boro	3.39	3.46	3.30
Lindenwold Boro	3.23	3.19	3.28
Magnolia Boro	3.41	3.35	3.35
Merchantville Boro	3.44	3.53	3.65
Mt. Ephraim Boro	2.87	2.95	3.02
Oaklyn Boro	3.23	3.18	3.21
Pennsauken Twp.	2.95	3.07	3.11
Pine Hill Boro	3.38	3.36	3.36
Pine Valley Boro	2.24	4.63	4.49
Runnemede Boro	3.07	3.13	3.16
Somerdale Boro	3.32	3.31	3.25
Stratford Boro	2.84	2.86	2.90
Tavistock Boro	1.47	1.46	1.77
Voorhees Twp.	2.63	2.83	2.78
Waterford Twp.	3.37	2.97	2.89
Winslow Twp.	2.52	2.60	2.65
Woodlynne Boro	4.13	4.24	4.27
CAPE MAY COUNTY			
Avalon Boro	$.96	$.96	$.89
Cape May City	1.76	1.83	1.91
Cape May Point Boro	.89	.87	.88
Dennis Twp.	1.87	1.96	1.79
Lower Twp.	2.04	1.96	2.02
Middle Twp.	2.25	2.33	2.19
North Wildwood City	1.78	1.82	1.64
Ocean City	1.42	1.40	1.39
Sea Isle City	1.27	1.29	1.25
Stone Harbor Boro	.98	.98	1.01
Upper Twp.	.89	.63	.57
West Cape May Boro	1.84	1.87	1.69
West Wildwood Boro	1.94	1.93	1.98
Wildwood City	2.31	2.34	2.52
Wildwood Crest Boro	1.39	1.48	1.47
Woodbine Boro	2.63	2.34	2.62
CUMBERLAND COUNTY			
Bridgeton City	$3.83	$3.84	$3.91
Commercial Twp.	2.49	2.54	2.65
Deerfield Twp.	2.58	2.55	2.63
Downe Twp.	2.81	2.79	2.92
Fairfield Twp.	2.34	2.55	2.63
Greenwich Twp.	2.64	2.65	2.95
Hopewell Twp.	2.66	2.62	2.62
Lawrence Twp.	2.91	3.11	3.13
Maurice River Twp.	3.06	3.01	2.70
Millville City	2.95	2.96	3.05
Shiloh Boro	2.75	2.88	2.83
Stow Creek Twp.	2.47	2.56	2.58

County and District	Effective Tax Rates 1985	 1984	 1983
CUMBERLAND COUNTY (continued)			
Upper Deerfield Twp.	2.26	2.18	2.10
Vineland City	2.96	2.87	3.02
ESSEX COUNTY			
Belleville Town	$3.51	$3.62	$3.48
Bloomfield Town	3.63	3.67	3.72
Caldwell Boro	3.30	3.28	3.29
Cedar Grove Twp.	2.50	2.48	2.42
East Orange City	7.55	8.28	7.63
Essex Fells Boro	2.26	2.37	2.45
Fairfield Boro	2.37	2.45	2.45
Glen Ridge Boro	3.87	4.10	4.09
Irvington Town	4.41	4.65	4.99
Livingston Twp.	2.31	2.46	2.54
Maplewood Twp.	3.72	3.84	3.91
Millburn Twp.	2.24	2.33	2.28
Montclair Town	3.68	3.90	3.99
Newark City	4.92	5.53	4.73
North Caldwell Boro	2.62	2.74	2.90
Nutley Town	3.39	3.48	3.53
Orange City	5.19	5.80	5.71
Roseland Boro	2.24	2.36	2.46
South Orange Village	4.11	4.24	4.18
Verona Boro	3.20	3.37	3.33
West Caldwell Boro	2.87	3.07	3.08
West Orange Town	3.48	3.89	3.96
GLOUCESTER COUNTY			
Clayton Boro	$2.77	$2.68	$2.72
Deptford Twp.	2.77	2.85	2.52
East Greenwich Twp.	2.13	2.18	2.14
Elk Twp.	2.19	2.17	2.22
Franklin Twp.	2.36	2.35	2.31
Glassboro Boro	3.06	3.10	2.95
Greenwich Twp.	1.59	1.69	1.70
Harrison Twp.	2.40	2.34	2.38
Logan Twp.	2.11	2.29	2.05
Mantua Twp.	2.66	2.62	2.47
Monroe Twp.	2.62	2.36	2.45
National Park Boro	2.58	2.81	2.81
Newfield Boro	2.55	2.52	2.33
Paulsboro Boro	2.55	2.42	2.29
Pitman Boro	2.70	2.74	2.73
South Harrison Twp.	2.29	2.33	2.27
Swedesboro Boro	2.26	2.46	2.36
Washington Twp.	2.38	2.36	2.35
Wenonah Boro	2.88	2.74	2.74
West Deptford Twp.	2.34	2.21	2.06
Westville Boro	2.75	2.57	2.61
Woodbury City	2.55	2.62	2.70
Woodbury Heights Boro	2.56	2.52	2.37
Woolwich Twp.	2.26	2.26	2.26

County and District	Effective Tax Rates 1985	 1984	 1983
HUDSON COUNTY			
Bayonne City	$3.81	$4.04	$4.11
East Newark Boro	2.82	3.27	3.59
Guttenberg Town	2.38	2.52	2.79
Harrison Town	2.54	2.33	2.21
Hoboken City	3.40	4.23	5.07
Jersey City	4.95	5.50	6.08
Kearny Town	2.61	2.60	2.75
North Bergen Twp.	4.86	4.13	3.73
Secaucus Town	2.39	2.68	2.69
Union City	5.04	5.90	5.97
Weehawken Twp.	3.33	4.20	4.50
West New York Town	5.21	5.47	5.27
HUNTERDON COUNTY			
Alexandria Twp.	$2.18	$2.27	$2.44
Bethlehem Twp.	2.34	2.49	2.58
Bloomsbury Boro	2.17	2.30	2.29
Califon Boro	2.59	2.64	2.66
Clinton Town	2.71	2.95	2.87
Clinton Twp.	2.09	2.13	2.01
Delaware Twp.	2.13	2.13	1.97
East Amwell Twp.	1.91	1.97	1.97
Flemington Boro	2.46	2.37	2.48
Franklin Twp.	1.93	2.02	2.17
Frenchtown Boro	2.39	2.40	2.50
Glen Gardner Boro	2.68	3.02	3.01
Hampton Boro	2.81	2.74	2.99
High Bridge Boro	2.42	2.62	2.66
Holland Twp.	.69	.70	.70
Kingwood Twp.	2.07	2.15	2.09
Lambertville City	2.15	2.18	2.18
Lebanon Boro	2.32	2.85	2.92
Lebanon Twp.	1.38	1.42	1.43
Milford Boro	1.93	1.98	2.01
Raritan Twp.	2.20	2.31	2.29
Readington Twp.	2.11	2.15	2.17
Stockton Boro	2.29	2.28	2.35
Tewksbury Twp.	2.19	2.27	2.18
Union Twp.	1.91	1.99	2.12
West Amwell Twp.	2.39	2.39	2.47
MERCER COUNTY			
East Windsor Twp.	$2.80	$3.13	$3.10
Ewing Twp.	2.65	2.77	2.68
Hamilton Twp.	2.62	2.72	2.69
Hightstown Boro	3.14	3.51	3.45
Hopewell Boro	2.26	2.41	2.51
Hopewell Twp.	2.13	2.28	2.31
Lawrence Twp.	2.25	2.44	2.28
Pennington Boro	2.22	2.39	2.43
Princeton Boro	2.09	2.29	2.29
Princeton Twp.	2.02	2.14	2.14
Trenton City	5.02	5.42	5.39
Washington Twp.	2.06	2.20	2.17
West Windsor Twp.	2.30	2.45	2.50

County and District	Effective Tax Rates 1985	1984	1983
MIDDLESEX COUNTY			
Carteret Boro	$2.37	$2.57	$2.61
Cranbury Twp.	1.68	1.56	1.66
Dunellen Boro	2.62	2.67	2.69
East Brunswick Twp.	2.69	2.72	2.68
Edison Twp.	1.98	2.17	2.20
Helmetta Boro	2.19	2.46	2.48
Highland Park Boro	3.09	3.32	3.34
Jamesburg Boro	2.77	2.75	2.71
Metuchen Boro	2.71	2.73	2.64
Middlesex Boro	2.66	2.67	2.59
Milltown Boro	2.24	2.45	2.33
Monroe Twp.	1.88	2.00	2.05
New Brunswick City	3.19	3.37	3.28
North Brunswick Twp.	1.94	1.96	1.96
Old Bridge Twp.	2.84	3.07	2.79
Perth Amboy City	2.42	2.63	2.55
Piscataway Twp.	2.32	2.36	2.28
Plainsboro Twp.	1.83	1.64	1.72
Sayreville Boro	1.83	1.96	1.90
South Amboy City	1.98	1.12	2.09
South Brunswick Twp.	2.18	2.54	2.53
South Plainfield Boro	2.40	2.55	2.40
South River Boro	3.16	2.99	3.04
Spotswood Boro	2.78	2.93	2.94
Woodbridge Twp.	2.06	2.14	2.19
MONMOUTH COUNTY			
Aberdeen Twp.	$2.88	$3.22	$3.25
Allenhurst Boro	1.19	1.28	1.49
Allentown Boro	3.00	2.99	3.05
Asbury Park City	5.63	6.14	5.81
Atlantic Highlands Boro	2.85	2.94	2.97
Avon-By-The-Sea Boro	1.96	2.06	2.09
Belmar Boro	2.21	2.31	2.49
Bradley Beach Boro	3.12	3.34	3.65
Brielle Boro	2.03	2.04	2.12
Colts Neck Twp.	1.95	2.06	2.12
Deal Boro	1.27	1.34	1.34
Eatontown Boro	2.63	2.95	3.04
Englishtown Boro	2.70	2.61	2.73
Fair Haven Boro	2.64	2.72	2.71
Farmingdale Boro	2.72	2.89	2.81
Freehold Boro	2.62	2.77	2.75
Freehold Twp.	2.37	2.42	2.49
Hazlet Twp.	2.59	2.66	2.82
Highlands Boro	2.78	3.05	3.01
Holmdel Twp.	1.78	1.87	1.96
Howell Twp.	2.30	2.29	2.38
Interlaken Boro	1.58	1.59	1.70
Keansburg Boro	3.24	3.34	3.75
Keyport Boro	2.76	2.79	2.76
Little Silver Boro	2.62	2.68	2.73
Loch Arbour Village	3.11	3.26	3.22
Long Branch City	2.99	3.23	3.23
Manalapan Twp.	2.37	2.51	2.56
Manasquan Boro	1.87	1.88	1.94
Marlboro Twp.	2.32	2.47	2.58

County and District	Effective Tax Rates 1985	1984	1983
MONMOUTH COUNTY (continued)			
Matawan Boro	2.89	2.90	2.97
Middletown Twp.	2.35	2.48	2.54
Millstone Twp.	2.13	2.42	2.45
Monmouth Beach Boro	2.05	2.17	2.28
Neptune Twp.	2.61	2.69	2.73
Neptune City Boro	2.53	2.48	2.49
Ocean Twp.	2.72	2.84	2.90
Oceanport Boro	2.36	2.39	2.37
Red Bank Boro	2.85	3.04	3.13
Roosevelt Boro	2.99	3.21	3.16
Rumson Boro	2.28	2.42	2.49
Sea Bright Boro	2.23	2.46	2.40
Sea Girt Boro	1.43	1.47	1.54
Shrewsbury Boro	2.73	2.75	2.73
Shrewsbury Twp.	5.49	5.86	5.63
South Belmar Boro	2.92	3.13	3.34
Spring Lake Boro	1.52	1.57	1.63
Spring Lake Heights Boro	2.13	2.17	2.30
Tinton Falls	2.87	3.31	3.37
Union Beach Boro	2.95	3.12	2.80
Upper Freehold Twp.	2.21	2.44	2.27
Wall Twp.	2.14	2.25	2.35
West Long Branch Boro	2.29	2.48	2.50
MORRIS COUNTY			
Boonton Town	$2.36	$2.52	$2.51
Boonton Twp.	1.56	1.67	1.58
Butler Boro	2.54	2.65	2.34
Chatham Boro	1.97	2.11	2.08
Chatham Twp.	1.91	2.02	2.05
Chester Boro	2.44	2.48	2.42
Chester Twp.	2.35	2.47	2.40
Denville Twp.	2.08	2.23	2.16
Dover Town	2.39	2.23	2.22
East Hanover Twp.	1.43	1.43	1.43
Florham Park Boro	1.31	1.40	1.42
Hanover Twp.	1.36	1.48	1.48
Harding Twp.	1.00	1.00	1.08
Jefferson Twp.	2.21	2.19	2.10
Kinnelon Boro	2.26	2.43	2.20
Lincoln Park Boro	2.40	2.87	2.81
Madison Boro	1.91	2.18	2.08
Mendham Boro	2.03	2.11	2.11
Mendham Twp.	2.06	2.14	2.18
Mine Hill Twp.	2.59	2.63	2.49
Montville Twp.	1.87	1.91	1.88
Morris Twp.	1.72	1.89	1.92
Morris Plains Boro	1.93	1.85	1.94
Morristown Town	2.31	2.32	2.37
Mountain Lakes Boro	2.66	2.69	2.67
Mount Arlington Boro	2.49	2.55	2.42
Mount Olive Twp.	2.39	2.56	2.46
Netcong Boro	2.63	2.60	2.36
Par-Troy Hills Twp.	1.90	2.15	2.21
Passaic Twp.	1.95	2.13	2.11
Pequannock Twp.	2.44	2.49	2.45

County and District	Effective Tax Rates 1985	1984	1983
MORRIS COUNTY (continued)			
Randolph Twp.	2.45	2.70	2.73
Riverdale Boro	2.48	2.47	2.24
Rockaway Boro	2.23	2.27	2.18
Rockaway Twp.	2.47	2.54	2.51
Roxbury Twp.	2.24	2.35	2.37
Victory Gardens Boro	2.46	2.60	2.62
Washington Twp.	2.14	2.26	2.24
Wharton Boro	2.37	2.44	2.54
OCEAN COUNTY			
Barnegat Twp.	$2.69	$2.72	$2.89
Barnegat Light Boro	.94	1.03	1.01
Bay Head Boro	1.31	1.34	1.33
Beach Haven Boro	1.25	1.31	1.32
Beachwood Boro	2.63	2.71	2.69
Berkeley Twp.	1.92	1.89	1.96
Brick Twp.	2.10	2.22	2.19
Dover Twp.	2.47	2.51	2.49
Eagleswood Twp.	2.26	2.32	2.32
Harvey Cedars Boro	1.08	1.10	1.15
Island Heights Boro	2.36	2.15	2.27
Jackson Twp.	2.79	2.76	2.91
Lacey Twp.	1.58	1.64	1.68
Lakehurst Boro	3.29	3.43	2.99
Lakewood Twp.	2.98	2.86	2.63
Lavallette Boro	1.25	1.29	1.22
Little Egg Harbor Twp.	2.56	2.67	2.55
Long Beach Twp.	.98	1.02	1.03
Manchester Twp.	1.82	1.94	1.96
Montoloking Boro	.80	.86	.89
Ocean Twp.	2.34	2.26	2.29
Ocean Gate Boro	2.37	2.52	2.54
Pine Beach Boro	2.57	2.67	2.62
Plumsted Twp.	2.10	2.03	1.90
Pt. Pleasant Boro	2.14	2.18	2.21
Pt. Pleasant Beach Boro	1.70	1.67	2.00
Seaside Heights Boro	1.66	1.83	1.95
Seaside Park Boro	1.67	1.73	1.82
Ship Bottom Boro	1.19	1.24	1.30
South Toms River Boro	2.67	2.68	2.52
Stafford Twp.	1.72	1.88	1.78
Surf City Boro	1.02	1.09	1.03
Tuckerton Boro	2.43	2.60	2.63
PASSAIC COUNTY			
Bloomingdale Boro	$2.96	$2.89	$2.84
Clifton City	1.99	1.95	1.83
Haledon Boro	2.47	2.33	2.26
Hawthorne Boro	2.35	2.35	2.26
Little Falls Twp.	1.98	2.13	2.06
North Haledon Boro	2.30	2.33	2.27
Passaic City	4.04	4.46	4.94
Paterson City	4.25	4.51	4.59
Pompton Lakes Boro	2.83	2.89	2.88

County and District	Effective Tax Rates 1985	1984	1983
PASSAIC COUNTY (continued)			
Prospect Park Boro	2.58	2.65	2.45
Ringwood Boro	2.92	3.06	2.91
Totowa Boro	1.65	1.84	1.71
Wanaque Boro	2.60	2.69	2.70
Wayne Twp.	2.41	2.58	2.36
West Milford Twp.	3.05	2.93	2.84
West Paterson Boro	2.32	2.30	2.43
SALEM COUNTY			
Alloway Twp.	$2.20	$2.23	$2.23
Carneys Point Twp.	2.62	2.49	2.56
Elmer Boro	2.40	2.54	2.62
Elsinboro Twp.	2.03	2.19	2.10
Lower Alloways Creek Twp.	.79	.81	.83
Mannington Twp.	2.33	2.34	2.29
Oldmans Twp.	2.36	2.42	2.33
Penns Grove Boro	3.41	3.30	3.62
Pennsville Twp.	2.01	2.01	2.16
Pilesgrove Twp.	2.13	2.23	2.24
Pittsgrove Twp.	2.08	2.18	2.21
Quinton Twp.	2.27	2.35	2.26
Salem City	2.90	2.78	2.86
Upper Pittsgrove Twp.	2.05	2.12	2.24
Woodstown Boro	2.89	2.99	3.09
SOMERSET COUNTY			
Bedminster Twp.	$1.19	$1.18	$1.17
Bernards Twp.	2.11	2.16	2.09
Bernardsville Boro	1.81	1.86	1.88
Bound Brook Boro	2.57	2.74	2.80
Branchburg Twp.	2.08	2.05	2.05
Bridgewater Twp.	2.33	2.35	2.25
Far Hills Boro	1.51	1.44	1.37
Franklin Twp.	2.43	2.61	2.71
Green Brook Twp.	2.35	2.40	2.45
Hillsborough Twp.	2.33	2.40	2.40
Manville Boro	2.66	2.71	2.61
Millstone Boro	1.75	1.82	1.88
Montgomery Twp.	1.98	1.99	2.18
North Plainfield Boro	2.92	2.87	2.97
Peapack-Gladstone Boro	1.26	1.45	1.62
Raritan Boro	2.57	2.57	2.72
Rocky Hill Boro	1.32	1.38	1.46
Somerville Boro	2.96	3.02	3.13
South Bound Brook Boro	2.73	2.85	2.84
Warren Twp.	2.00	2.07	2.18
Watchung Boro	1.85	1.91	1.95
SUSSEX COUNTY			
Andover Boro	$2.09	$2.36	$2.12
Andover Twp.	2.56	2.60	2.52

County and District	Effective Tax Rates 1985	1984	1983
SUSSEX COUNTY (continued)			
Branchville Boro	1.94	1.79	1.73
Byram Twp.	2.69	2.78	2.86
Frankford Twp.	2.53	2.61	2.67
Franklin Boro	3.09	3.21	3.20
Fredon Twp.	2.57	2.61	2.64
Green Twp.	2.49	2.57	2.58
Hamburg Boro	2.79	3.36	3.21
Hampton Twp.	2.52	2.64	2.74
Hardyston Twp.	2.75	2.94	2.66
Hopatcong Boro	2.68	2.60	2.64
Lafayette Twp.	2.51	2.52	2.55
Montague Twp.	1.74	1.73	1.82
Newton Town	2.40	2.50	2.44
Ogdensburg Boro	3.05	3.10	2.98
Sandyston Twp.	2.09	2.16	2.16
Sparta Twp.	2.55	2.67	2.71
Stanhope Boro	2.78	2.75	2.81
Stillwater Twp.	2.59	2.55	2.47
Sussex Boro	2.52	2.69	2.73
Vernon Twp.	2.41	2.52	2.57
Walpack Twp.	.59	.60	.60
Wantage Twp.	2.42	2.53	2.64
UNION COUNTY			
Berkeley Heights Twp.	$2.09	$2.15	$2.02
Clark Twp.	2.31	2.45	2.35
Cranford Twp.	2.67	2.72	2.62
Elizabeth City	3.13	3.23	3.56
Fanwood Boro	2.92	2.94	2.93
Garwood Boro	2.62	2.50	2.48
Hillside Twp.	3.10	3.09	3.17
Kenilworth Boro	2.01	1.99	1.97
Linden City	1.49	1.48	1.[illegible]5
Mountainside Boro	2.09	2.10	2.05
New Providence Boro	2.62	2.57	2.64
UNION COUNTY (continued)			
Plainfield City	3.56	3.58	3.63
Rahway City	3.06	3.13	3.05
Roselle Boro	3.31	3.28	3.09
Roselle Park Boro	3.04	3.15	3.07
Scotch Plains Twp.	2.70	2.76	2.75
Springfield Twp.	2.37	2.38	2.45
Summit City	2.00	1.94	1.95
Union City	2.32	2.37	2.22
Westfield Town	2.49	2.54	2.46
Winfield Twp.	10.25	10.71	10.92
WARREN COUNTY			
Allamuchy Twp.	$1.88	$1.95	$1.83
Alpha Boro	2.28	2.34	2.31
Belvidere Town	2.86	2.91	2.73
Blairstown Twp.	.72	.64	.63
Franklin Twp.	2.17	2.22	2.15
Frelinghuysen Twp.	2.14	2.25	2.21
Greenwich Twp.	2.16	2.23	2.29
Hackettstown Town	2.63	2.72	2.82
Hardwick Twp.	2.22	2.10	2.15
Harmony Twp.	2.15	2.08	2.10
Hope Twp.	2.26	2.27	2.21
Independence Twp.	2.26	2.20	2.23
Knowlton Twp.	2.27	2.19	2.18
Liberty Twp.	2.49	2.41	2.36
Lopatcong Twp.	2.31	2.35	2.25
Mansfield Twp.	2.23	2.33	2.43
Oxford Twp.	2.71	2.88	2.87
Pahaquarry Twp.	2.76	.71	.68
Phillipsburg Town	2.79	2.90	2.83
Pohatcong Twp.	2.18	2.25	2.25
Washington Boro	3.01	3.11	2.85
Washington Twp.	2.36	2.48	2.48
White Twp.	1.98	1.92	.184

NOTE: Effective Tax rates reflected in the above table are obtained by dividing the total on which the tax rate is computed by the Net Valuations on which county taxes are apportioned. In Annual Reports prior to 1972, effective tax rates were obtained by multiplying the Average Assessment to Sales Ratio for said year times the general tax rate per $100 of Assessed Valuation for said year.

TAX COURT OF NEW JERSEY

The Tax Court of New Jersey is a trial court and is part of the judiciary. In general, it hears cases contesting State and local property tax assessments.

Hon. Lawrence L. Lasser, Presiding Judge—Justice Complex, Trenton, NJ 08625

Hon. Michael A. Andrew, Jr.—Middlesex County Court House, New Brunswick, NJ 08903

Hon. David E. Crabree—Hall of Records, Newark, NJ 07102

Hon. John F. Evers—Bergen County Court House, Hackensack, NJ 07601

Hon. John J. Hopkins—Hall of Records, Newark, NJ 07102

Hon. Roger M. Kahn—Bergen County Courthouse, Hackensack, NJ 07601

Hon. Anthony M. Lario—Camden County Hall of Justice, Camden, NJ 08103

Hon. Marvin N. Rimm—Atlantic County Civil Courts Bldg., 1201 Bacharach Boulevard, Atlantic City, NJ 08401

Holly C. Bakke, Clerk

Mailing address of Office of the Clerk of the Tax Court
CN 972
Trenton, New Jersey 08625

Office address of Office of the Clerk of the Tax Court
Justice Complex
25 Market Street
Trenton, NJ 08625

Telephone (609) 292-5082

COUNTY BOARDS OF TAXATION—1985
(Including Term of Office)

ATLANTIC COUNTY BOARD OF TAXATION

President (83) Paul Pullia (86), (81) C. Herbert Hyman (84), (85) John Rogge (88)

Co. Tax Admin. Edward Schmincke, 1333 Atlantic Avenue, 3rd Floor, Atlantic City, NJ 08401
Tele: (609) 345-6700—Ext. 2265

BERGEN COUNTY BOARD OF TAXATION

President (83) Arnold Schwab (88), (80) Joan Murray (84)—(Holdover), (80) Salvatore M Banca (85), (82) William DeGise (86), (85) Berek T. Don (89)

Co. Tax Admin. Dante Leodori, 123 Hudson Street, Hackensack, NJ 07601
Tele: (609) 646-3183

BURLINGTON COUNTY BOARD OF TAXATION

President (79) Samuel P. Alloway, Jr. (82)—(Holdover), (81) Earl D. Emmons (84)—(Holdover), (84) John Aloi (86)

Co. Tax Admin. Samuel O. Paglione, County Office Building, 49 Rancocas Road, Mt. Holly, NJ 08060
Tele: (609) 267-3300—Ext. 5056

CAMDEN COUNTY BOARD OF TAXATION

President (85) Victor T. Kolton (88), (83) Joseph J. Grassi, Jr. (86), (84) Benjamin G. Vukicevich (87)

Co. Tax Admin. Martin Blaskey, Camden County Administration Building, 600 Market Street, Camden, NJ 08101
Tele: (609) 757-6751

CAPE MAY COUNTY BOARD OF TAXATION

President (85) Philip Judyski (88), (83) Joseph A. DeFranco (86), (84) Stewart F. Kay (87)

Co. Tax Admin. G. Raymond Brown, III, Central Mail Room—DN 303, Cape May Court House, NJ 08210
Tele: (609) 465-7111—Ext. 257

CUMBERLAND COUNTY BOARD OF TAXATION

President (83) Dale F. Kipers (88), (74) Robert H. Weber (86), (85) M. Jay Einstein (87)

Co. Tax Admin. Keron D. Chance, Court House, Bridgeton, NJ 08302
Tele: (609) 451-8000

ESSEX COUNTY BOARD OF TAXATION

President (81) O. Vincent McNany (86), (80) Fred W. Federici, Jr. (84)—(Holdover), (82) Stanley J. Gulkin (87), (83) Emil E. Mascia (88), (84) Joan Codey Durkin (89)

Co. Tax Admin. George E. McCormack, 110 South Grove Street, East Orange, NJ 07018
Tele: (201) 673-2344

GLOUCESTER COUNTY BOARD OF TAXATION

President	(83) Horace B. Peters (86), (82) Jacqueline Clark (85), (84) Rudolph Marcucci (87)
Co. Tax Admin.	Doloris R. Lindsay, 108 Euclid Street, P.O. Box 652, Woodbury, NJ 08096 Tele: (609) 853-3748

HUDSON COUNTY BOARD OF TAXATION

President	(80) Marita Borzaga (85), (81) Denia McGuire (86), (78) Rosalie D'Alessandro (84)—(Holdover), (85) Edna Calabrese (88), (85) William M. Conneley (88)
Co. Tax Admin.	Stanley P. Kosakowski, Administration Building, 595 Newark Avenue, Jersey City, NJ 07306 Tele: (201) 795-6586

HUNTERDON COUNTY BOARD OF TAXATION

President	(83) Mildred Lambert (86), (85) Adam Siodlowski (88), (84) Nancie C. Hunt (87)
Co. Tax Admin.	Robert C. Housedorf, Hall of Records, Main Street, Flemington, NJ 08822 Tele: (609) 788-1173

MERCER COUNTY BOARD OF TAXATION

President	(85) H. Rick Kline (88), (84) Norbert E. Donnelly (87), (83) Joseph Samarone (86)
Co. Tax Admin.	Martin M. Guhl, Mercer County Administration Building, P.O. Box 8068, Trenton, NJ 08650 Tele: (609) 989-6704

MIDDLESEX COUNTY BOARD OF TAXATION

President	(83) Barbara J. Gallahger (86), (81) Franklin F. Murphy (84)—(Holdover)
Co. Tax Admin.	Mrs. Angela Szymanski, County Administration Building, One Kennedy Square, New Brunswick, NJ 08901 Tele: (201) 745-3350

MONMOUTH COUNTY BOARD OF TAXATION

President	(85) John C. Conover (87), (85) Prospero DeBona (86), (85) Beverly J. Scarano (88)
Co. Tax Admin.	Gilberto Melendez, Hall of Records, East Main Street, Freehold, NJ 07728 Tele: (201) 431-7403

MORRIS COUNTY BOARD OF TAXATION

President	(85) Helen Lori (88), (83) Douglas Romaine (86), (84) Susan Yancey-Disbrow (87)
Co. Tax Admin.	Harry P. Struble, Court House, Morristown, NJ 07960 Tele: (201) 829-8233

OCEAN COUNTY BOARD OF TAXATION

President	(84) James J. DeBow (87), (83) Michele Rosen (86), (85) James P. Montague (88)
Co. Tax Admin.	John Fox, Court House, Room 202, 118 Washington Street, CN 2191, Toms River, NJ 08754 Tele: (201) 929-2008

	PASSAIC COUNTY BOARD OF TAXATION
President	(82) Raymond Tumminello (85), (83) Raymond B. Leopizzi (86), (81) Matthew J. Trella (84)—(Holdover)
Co. Tax Admin.	James J. Murner, Jr., District Court House, 71 Hamilton Street, Paterson, NJ 07505 Tele: (201) 881-4793
	SALEM COUNTY BOARD OF TAXATION
President	(82) Lester Harris (85), (84) Loren F. Hitchner (86), (84) Robert J. Buechler, III (87)
Co. Tax Admin.	Barbara L. Collins, Court House, 94 Market Street, Salem, NJ 08079 Tele: (609) 935-7510—Ext. 443
	SOMERSET COUNTY BOARD OF TAXATION
President	(84) William L. Linville (87), (85) Warren G. Nevins (88), (84) Anthony L. Curcio (86)
Co. Tax Admin.	Orlando L. Abbruzzese, N. Bridge & High Street, P.O. Box 3000, Somerville, NJ 08876 Tele: (201) 231-7000
	SUSSEX COUNTY BOARD OF TAXATION
President	(83) John Dannhardt (86), (84) Richard L. Martin (87), (85) Joseph S. Masar (88)
Co. Tax Admin	Arthur Sears, 16 Church Street, Newton, NJ 07860 Tele: (201) 383-4090
	UNION COUNTY BOARD OF TAXATION
President	(82) John Meeker (85), (82) Lucille Masciale (87), (85) George W. Crater (85)—(Holdover), (83) Abe Rothberg (86)
Co. Tax Admin.	John Meeker, 271 N. Broad Street, Elizabeth, NJ 07207 Tele: (201) 527-4770
	WARREN COUNTY BOARD OF TAXATION
President	(85) Frank DeLello (88), (84) James Bebosh (87), (83) Carolyn Simonetti (86)
Co. Tax Admin.	Donna Wameling, Court House, Belvidere, NJ 07823 Tele: (201) 475-5361—Ext. 130

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN NEW JERSEY
1985

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Absecon City (609) 641-5587	Harvey T. Staake, Jr., Absecon, 08201 (609) 641-2762 Ina Smith, Absecon George F. Gillespie, Absecon	Grace H. Staake, Absecon, 08201
Atlantic City	William G. Ferry, Atlantic City, 08401 (609) 347-5380 Thomas P. Higgins, Atlantic City Dorothy C. Davisson, Atlantic City	Alberta W. Watkins, Atlantic City, 08401 (609) 347-5630
Brigantine City	Lewis Mason, Brigantine, 08203 (609) 266-0990	Donna Leisenring, Brigantine, 08203 (609) 266-0220
Buena Borough	Francis J. Andrews, Minotola, 08341 (609) 697-1780	Barth M. Castellari, Minotola, 08341 (609) 697-1780
Buena Vista Twp	Bruno L. Tonielli, Buena, 08310 (609) 697-2100	Peter Micheletti, Buena, 08310 (609) 697-2100
Corbin City	Alberta T. Scates, Corbin City, 08270 (609) 628-2673	Janice Peterson, Woodbine, 08270 (609) 628-2673
Egg Harbor City	Alberta Scates, Egg Harbor, 08215 (609) 965-4747	Joan J. Woerner, Egg Harbor City, 08215 (609) 965-0123
Egg Harbor Twp	Arthur Amonette, Linwood, 08221 (609) 927-5000	Esther Woodruff, Linwood, 08221 (609) 927-5000
Estell Manor City	Cornelius Garrison, Jr., Estell Manor, 08319 (609) 652-1852	Dorothy E. Wright, Estell Manor, 08319 (609) 476-2384
Folsom Borough	Joseph D. Ingemi, Jr., Folsom, 08037 (609) 561-6826	Neafa N. Curtola, Williamstown, 08094 (609) 561-4374
Galloway Twp	Dorothy Montag, Cologne, 08213 (609) 965-0547	Leona M. Toltowicz, Cologne, 08213 (609) 965-1482
Hamilton Twp	Doris Fink, Mays Landing, 08330 (609) 625-1671	Irene Weisenstein, Mays Landing, 08330 (609) 625-2151
Hammonton Town	Warren N. Murphy, Hammonton, 08037 (609) 561-5454	Theodore J. Trauner, Hammonton, 08037 (609) 561-0081
Linwood City	Arthur Amonette, Linwood, 08221 (609) 653-8225	George P. Helfrich, Linwood, 08221 (609) 927-4109
Longport Borough	Charles R. Braun, Longport, 08403 (609) 823-2731	Thomas Reed, Longport, 08403 (609) 823-2731
Margate City	Dora Devine, Margate, 08402 (609) 822-1950 Herbert C. Gaskill, Margate	Robert A. Gilchrist, Margate, 08402 (609) 822-2605
Mullica Twp	William Reeser, Elmwood, 08217 (609) 561-3177	Bertha Roland, Elmwood, 08217 (609) 561-4499
Northfield City	F. William Mitchell, Northfield, 08225 (609) 641-2054	Mary Schulz, Northfield, 08225 (609) 641-2083
Pleasantville City	Brian Vigue, Pleasantville, 08232 (609) 646-8073	Raymond J. Beckman, Jr., Pleasantville, 08232 (609) 646-2076
Port Republic City	Brian Vigue, Port Republic, 08241 (609) 646-8073	Betty Wenzel, Port Republic, 08241 (609) 652-7637
Somers Point City	F. William Mitchell, Somers Point, 08244 (609) 927-9285	Kathryn Bird, Somers Point, 08244 (609) 927-2660
Ventnor City	Dora Devine, Ventnor, 08406 (609) 823-7911	Maureen Conover, Ventnor, 08406 (609) 823-4101
Weymouth Twp	Alberta T. Scates, Mays Landing, 08330 (609) 625-2607 (Home) 476-2604	Amelia Messina, Belcoville, 08339 (609) 625-2831

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN BERGEN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Allendale Borough	Robert Cross, Allendale, 07401 (201) 825-3700 Annette Baum, Allendale	Paula Favata, Allendale, 07401 (201) 825-3700
Alpine Borough	Louis R. Cacace, Alpine, 07620 (201) 768-6865	Alice Parselis, Alpine, 07620 (201) 768-6865

Bergenfield Borough	Lois Wieboldt, Bergenfield, 07621 (201) 387-4077	Charles Wood, Bergenfield, 07621 (201) 387-4066
Bogota Borough	Thomas McCullum, Bogota, 07603 (201) 342-1730	Helen Stipo, Bogota, 07603 (201) 342-1737
Carlstadt Borough	Armand Palazzi, Carlstadt, 07072 (201) 939-2850 Paul Barbire, Woodridge	John Kilcullen, Carlstadt, 07072 (201) 939-2850
Cliffside Park Borough	Robert N. Iulo, Cliffside Park, 07010 (201) 945-3456	Vincent T. McKenna, Cliffside Park, 07010 (201) 945-3456
Closter Borough	Harold Jonassen, Closter, 07624 (201) 784-0754	Norma Gottemoller, Closter, 07624 (201) 784-0755
Cresskill Borough	Alfred J. Schlegel, Cresskill, 07626 (201) 569-5400	George W. Stanton, Cresskill, 07626 (201) 569-5400
Demarest Borough	Peter M. Tintle, Demarest, 07627 (201) 768-3802	Anita D. Seiden, Demarest, 07627 (201) 768-3611
Dumont Borough	Evelyn Z. Sommers, Dumont, 07628 (201) 387-5022	William Pizzute, Dumont, 07628 (201) 387-5022
East Rutherford Borough	Lester L. Plosia, E. Rutherford, 07073 (201) 933-3447 Mario J. Pedoto, East Rutherford Maurice Nafash, East Rutherford	Patrick DeVasto, E. Rutherford, 07073 (201) 933-3446
Edgewater Borough	Harvey G. Weber, Jr., Edgewater, 07020 (201) 943-1700	Michael M. Monaghan, Edgewater, 07020 (201) 943-2413
Elmwood Park Borough	Robert Smith, Elmwood Park, 07407 (201) 796-0993 Charles Raia, Jr. Elmwood Park Frank P. Battaglino, Elmwood Park	Joseph P. McQueeney, Elmwood Park, 07407 (201) 796-3901
Emerson Borough	George McFadden, Emerson, 07630 (201) 262-2807	Joseph McQueeney, Emerson, 07630 (201) 262-2807
Englewood City	Raymond D. Picciano, Englewood, 07631 (201) 567-1800	Peter Tierney, Englewood, 07631 (201) 567-1800
Englewood Cliffs Boro	John P. Campbell, Englewood Cliffs, 07632 (201) 568-8567	William Hoinash, Englewood Cliffs, 07632 (201) 569-5271
Fair Lawn Borough	Edward A. McKenna, Fair Lawn, 07410 (201) 794-5318	Carol Barclay, Fair Lawn, 07410 (201) 794-5338
Fairview Borough	Patrick DeSena, Fairview, 07022 (201) 943-3300 Robert N. Iulo, Fairview	Anthony M. Orecchio, Fairview, 07022 (201) 943-3300
Fort Lee Borough	William H. Merdinger, Fort Lee, 07024 (201) 592-3555	Dorothy Pagano, Fort Lee, 07024 (201) 592-3538
Franklin Lakes Boro	Otto K. Mutzberg, Franklin Lakes, 07417 (201) 891-1702	Bette Block, Franklin Lakes, 07417 (201) 891-1754
Garfield City	Kurt Hielle, Garfield, 07026 (201) 340-2104	Rose Mayo, Garfield, 07026 (201) 340-2103
Glen Rock Borough	Maggi Knop, Glen Rock, 07452 (201) 447-0276	Valerie Maene, Glen Rock, 07452 (201) 447-0108
Hackensack City	John J. Johnson, Hackensack, 07601 (201) 488-8088	Elizabeth D. Yock, Hackensack, 07601 (201) 342-3000
Harrington Park Boro	Raymond J. Damiano, Harrington Park, 07640 (201) 768-2585	Edith D. Stockman, Harrington Park, 07640 (201) 768-2554
Hasbrouck Heights Boro	Susan Yancey-Disbrow, Hasbrouck Heights, 07604 (201) 288-1102	Authur Kluepfel, Hasbrouck Heights, 07604 (201) 288-1152
Haworth Borough	Mary C. Dougherty, Haworth, 07641 (201) 384-8824	Louise Kanzler, Haworth, 07641 (201) 384-0450
Hillsdale Borough	George McFadden, Hillsdale, 07642 (201) 358-5010	Lorraine Shoop, Hillsdale, 07642 (201) 666-4800
Ho-Ho-Kus Borough	Beatrice Barr, Upper Saddle River, 07458 (201) 652-4400	Katherine Shuart, Ho-Ho-Kus, 07423 (201) 652-4400
Leonia Borough	Robert N. Iulo, Leonia, 07605 (201) 944-0740 James L. Teats, Leonia	Anna Theodoracopoulos, Leonia, 07605 (201) 944-0740
Little Ferry Borough	Harry J. Kohring, Little Ferry, 07643 (201) 641-0808	Frank Dunn, Little Ferry, 07643 (201) 641-4833
Lodi Borough	VACANCY, Lodi, 07644 (201) 365-4016	Andrew L. Pesenti, Lodi, 07644 (201) 365-4011

Lyndhurst Twp	Dominick Notte, Lyndhurst, 07071 (201) 939-3292	Phyllis Griffiths, Lyndhurst, 07071 (201) 939-3080
Mahwah Twp	Ernest Ponessa, Mahwah, 07430 (201) 529-4033	R. Lucille Sorce, Mahwah, 07430 (201) 529-2850
Maywood Borough	Harold J. Shea, Maywood, 07607 (201) 845-8117	Peter Tierney, Maywood, 07607 (201) 845-6700
Midland Park Borough	Charles J. Shutt, Midland Park, 07432 (201) 445-0833	Jane Lindstrom, Midland Park, 07432 (201) 444-1388
Montvale Borough	John P. Campbell, Montvale, 07645 (201) 391-5702	Sarah M. Doscher, Montvale, 07645 (201) 391-5700
Moonachie Borough	Harold Jonassen, Moonachie, 07074 (201) 641-1813	Kenneth Izzo, Moonachie, 07074 (201) 641-1814
New Milford Borough	Mary Dougherty, New Milford, 07646 (201) 262-6100	Gloria Wolf, New Milford, 07646 (201) 262-6100
North Arlington Borough	Robert Campora, North Arlington, 07032 (201) 991-6060	Anthony Blasi, North Arlington, 07032 (201) 991-8150
Northvale Borough	John Guercio, Northvale, 07647 (201) 767-3330	James R. Doherty, Northvale, 07647 (201) 767-3330
Norwood Borough	John Guercio, Norwood, 07648 (201) 767-7206	Richard Vogler, Norwood, 07648 (201) 767-7206
Oakland Borough	James Van Delden, Oakland, 07436 (201) 337-6384	Ann Marie Mancuso, Oakland, 07436 (201) 337-6384
Old Tappan Borough	Irwin Sabin, Old Tappan, 07675 (201) 664-1849	Christine Cauvet, Old Tappan, 07675 (201) 664-1849
Oradell Borough	B. Charles Weissinger, Oradell, 07649 (201) 265-3111	Virginia Ferguson, Oradell, 07649 (201) 261-2066
Palisades Park Borough	Armand Palazzi, Palisades Park, 07650 (201) 947-0304 Robert Iulo, Palisades Park	Patricia Albanese, Palisades Park, 07650 (201) 944-2713
Paramus Borough	Clifford G. Steele, Paramus, 07652 (201) 265-2100	Ann Brandsness, Paramus, 07652 (201) 265-2100
Park Ridge Borough	Joseph Burek, Park Ridge, 07656 (201) 391-6161	Ann Kilmartin, Park Ridge, 07656 (201) 391-6161
Ramsey Borough	M. Richard Muti, Ramsey, 07446 (201) 825-3400, Ext. 26	Eleanor Ameye, Ramsey, 07446 (201) 825-3400
Ridgefield Borough	Irwin Sabin, Ridgefield, 07657 (201) 943-7676	Joseph Calabria, Ridgefield, 07657 (201) 943-7676
Ridgefield Park Village	Gerard Garofalow, Ridgefield Park, 07660 (201) 641-4771	Elizabeth M. Hannigan, Ridgefield Park, 07660 (201) 641-4950
Ridgewood Village	Charles J. Shutt, Ridgewood, 07451 (201) 444-5500	James Ten Hoeve, Ridgewood, 07451 (201) 444-5500
River Edge Borough	George McFadden, River Edge, 07661 (201) 262-1778	Alan Negreann, River Edge, 07661 (201) 262-1936
River Vale Township	Irwin Sabin, River Vale, 07675 (201) 664-2346	Ann Olivarius, River Vale, 07675 (201) 664-2346
Rochelle Park Township	Armand Palazzi, S. Hackensack, 07606 (201) 843-1519	Philip J. Galfo, Rochelle Park, 07662 (201) 843-1519
Rockleigh Borough	John Guercio, Rockleigh, 07647 (201) 768-4217	Barbara Stoever, Rockleigh, 07647 (201) 768-4217
Rutherford Borough	VACANCY, Rutherford, 07070 (201) 438-4942	Eileen Serrao, Rutherford, 07070 (201) 438-1033
Saddle Brook Township	Carmen N. Pentifallo, Saddle Brook, 07662 (201) 843-7100	Michele Sanzari, Saddle Brook, 07662 (201) 843-7100
Saddle River Borough	Beatrice Barr, Upper Saddle River, 07458 (201) 327-2644	Frank W. Hanson, Saddle River, 07458 (201) 327-4949
South Hackensack Twp	Armand Palazzi, S. Hackensack, 07606 (201) 440-1815 Robert Iulo, S. Hackensack	Veea Calcaine, S. Hackensack, 07606 (201) 440-1815
Teaneck Township	Joseph B. Krupinski, Teaneck, 07666 (201) 837-1600	Sandra L. Kaye, Teaneck, 07666 (201) 837-1600
Tenafly Borough	Claire M. Young, Tenafly, 07670 (201) 568-6100	Gerard V. Leary, 07670 (201) 568-6100
Teterboro Borough	Leon Sitek, Teterboro, 07608 (201) 288-2850	George Van Wagenen, Teterboro, 07608 (201) 288-1200 or 288-3103

Upper Saddle River Boro	Beatrice Barr, Upper Saddle River, 07458 (201) 327-0573	Peggy Neufeld, Upper Saddle River, 07458 (201) 327-0385
Waldwick Borough	Mary Ann Gordon, Waldwick, 07463 (201) 652-5300	Adeline Portsmore, Waldwick, 07463 (201) 652-5858
Wallington Borough	Stuart A. Stolarz, Wallington, 07057 (201) 777-0318	Vivian Desbiens, Wallington, 07057 (201) 777-1031
Washington Township	Raymond J. Damiano, Westwood, 07675 (201) 664-1292	Florence Jancek, Westwood, 07675 (201) 664-4404
Westwood Borough	James G. Sealy, Westwood, 07675 (201) 664-7100	Eugene F. Young, Westwood, 07675 (201) 664-7061
Woodcliff Lake Borough	John P. Campbell, Woodcliff Lake, 07675 (201) 391-4977	Michael Puzio, Woodcliff Lake, 07675 (201) 391-4977
Wood-Ridge Borough	Frank Porfido, Wood-Ridge, 07075 (201) 939-0202	Donald H. Perlee, Wood-Ridge, 07075 (201) 939-0254
Wyckoff Township	Carolyn H. Landi, Wyckoff, 07481 (201) 891-7000	Robert J. Shannon, Wyckoff, 07481 (201) 891-7000

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY

Taxing District	Assessor—P.O. Address	Collector—P.O. Address
Bass River Township	Cornelious Garrison, Port Republic, 08241 (609) 296-1666	Barbara J. VanAllen, New Gretna, 08224 (609) 296-1666
Beverly City	John J. Centinaro, Beverly, 08010 (609) 387-0205 or 387-0959	Michele Adams, Beverly, 08010 (609) 386-1600
Bordentown City	Donald Kosul, Trenton, 08629 (609) 298-0073	Constance Rivard, Bordentown, 08505 (609) 298-0073
Bordentown Township	William Tantum, Bordentown, 08505 (609) 298-2809 James Harvey, Bordentown Walter Kosul, Bordentown	Elizabeth D. Thompson, Bordentown, 08505 (609) 298-5479
Burlington City	Hobart F. Stecher, Burlington, 08016 (609) 386-0370 Baird M. Applegate, Jr., Burlington Frank Fiorelli, Burlington	Joseph M. Wallace, Burlington, 08016 (609) 386-0316
Burlington Township	John Millman, Burlington, 08016 (609) 386-4444	Mary Washington, Burlington, 08016 (609) 386-4444
Chesterfield Township	James Harvey, Trenton, 08620 (609) 298-0465	VACANCY, Trenton, 08620 (609) 298-2311
Cinnaminson Township	William Sharp, Cinnaminson, 08077 (609) 829-6000	Joan Nold, Cinnaminson, 08077 (609) 829-6000
Delanco Township	Donn Lamon, Delanco, 08075 (609) 461-0561	Eunice Emery, Delanco, 08075 (609) 461-1589
Delran Township	George J. Scimeca, Jr., Delran, 08075 (609) 461-7734 August C. Leusner, Delran	Donna Ibbetson, Delran, 08075 (609) 461-7734
Easthampton Township	Matthew S. Chudoba, Mount Holly, 08060 (609) 267-5380	Patricia Pinkus, Mt. Holly, 08060 (609) 267-5380
Edgewater Park Township	Leo Midure, Edgewater Park, 08010 (609) 877-2062	LaVerna Hanczar, Beverly, 08010 (609) 877-2062
Evesham Township	Carol Kerr, Marlton, 08053 (609) 983-2914 Edward J. Bligh, Marlton	Carol Stair, Marlton, 08053 (609) 983-2900
Fieldsboro Borough	Walter G. Kosul, Trenton, 08610 (609) 298-0184	Evelyn Archer, Fieldsboro, 08505 (609) 298-2809
Florence Township	Walter W. McDermott, Florence, 08518 (609) 499-0667 or 499-2525	Harry Fauver, Jr., Florence, 08518 (609) 499-0259
Hainesport Township	William E. Birchall, Jr., Hainesport, 08036 (609) 267-6470	Marie P. Gribbin, Hainesport, 08036 (609) 267-2730
Lumberton Township	William E. Birchall, Jr., Lumberton, 08048 (609) 267-3217	Harvey M. Sydnor, Lumberton, 08048 (609) 267-5961
Mansfield Township	James Harvey, Trenton, 08620 (609) 289-0542	Joan B. Slane, Columbus, 08022 (609) 298-4455
Maple Shade Township	Charles J. Johnson, Maple Shade, 08052 (609) 779-9610	Joseph C. Sheridan, Maple Shade, 08052 (609) 799-9610
Medford Township	Henry W. Haines, Medford, 08055 (609) 654-2608	Joan Witt, Medford, 08055 (609) 654-2608

Medford Lakes Borough	William J. McQuillan, Jr., Medford Lakes, 08055 (609) 654-8898	John A. Weaver, Jr., Medford Lakes, 08055 (609) 654-8898
Moorestown Township	Edward J. Burek, Moorestown, 08057 (609) 235-0912	David E. Longacre, Moorestown, 08057 (609) 235-0912
Mount Holly Township	Leo L. Midure, Mount Holly, 08060 (609) 267-0170	Maryann Zanone, Mt. Holly, 08060 (609) 267-0170
Mount Laurel Township	Edward J. Burek, Mt. Laurel, 08054 (609) 234-0001	VACANCY, Mt. Laurel, 08054 (609) 234-0001
New Hanover Township	Donal B. Malloy, Cookstown, 08511 (609) 758-7149	Mildred I. South, Cookstown, 08511 (609) 723-2565
North Hanover Township	Donald Kosul, Trenton, 08629 (609) 758-2522	Linda Myronchuck, Allentown, 08501 (609) 758-2185
Palmyra Borough	Joseph A. Robinson, Jr., Palmyra, 08065 (609) 829-6100	Rudolf K. Creyaufmiller, Jr., Palmyra, 08065 (609) 829-6100
Pemberton Borough	James J. Noble, Mt. Holly, 08060 (609) 894-8222	Theodore Thorne, Pemberton, 08068 (609) 894-8222
Pemberton Township	Walter Kosul, New Lisbon, 08064 (609) 894-8201	Mildred J. Speaker, New Lisbon, 08064 (609) 894-8201
Riverside Township	Chester J. Jankowski, Riverside, 08075 (609) 461-1460 Anthony F. Cicali, Riverside	Michael F. Chiaccio, Riverside, 08075 (609) 461-1460
Riverton Borough	Donn C. Lamon, Riverton, 08077 (609) 829-0120	Anna May Whitelock, Riverton, 08077 (609) 829-0120
Shamong Township	James J. Noble, Mount Holly, 08060 (609) 267-2377	Louise Berger, Vincentown, 08088 (609) 268-9530
Southampton Township	John Keller, Vincentown, 08088 (609) 859-3232	Joan Westcott, Vincentown, 08088 (609) 859-3235
Springfield Township	James Noble, Jobstown, 08041 (609) 723-4848	Virginia L. Freck, Jobstown, 08041 (609) 723-2464
Tabernacle Township	James Noble, Mt. Holly, 08060 (609) 268-1479	John R. Cox, Vincentown, 08088 (609) 268-0447
Washington Township	Cornelius Garrison, Pt. Republic, 08241 (609) 965-3062	William Walters, Egg Harbor, 08215 (609) 965-3308
Westhampton Township	James J. Noble, Mt. Holly, 08060 (609) 267-1891	Franklin E. Hoke, Mt. Holly, 08060 (609) 267-1891
Willingboro Township	William G. Skelly, Willingboro, 08046 (609) 877-2700	Sadie L. Johnson, Willingboro, 08046 (609) 877-2700
Woodland Township	John Keller, Jr., Chatsworth, 08019 (609) 268-0664	VACANCY, Chatsworth, 08019 (609) 726-1700
Wrightstown Borough	John Keller, Jr., Wrightstown, 08562 (609) 723-4450	Elizabeth Kirby, Wrightstown, 08562 (609) 723-4450

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN CAMDEN COUNTY

Taxing District	Assessor—P.O. Address	Collector—P.O. Address
Audobon Borough	Joseph T. Patermo, Audobon, 08106 (609) 547-0710	Margaret Meekins, Audobon, 08106 (609) 547-0710
Audobon Park Borough	Thomas F. Beal, Runnemede, 08078 (609) 547-5236	Fred Ledrick, Audobon Park, 08106 (609) 547-5236
Barrington Borough	Stephen Kessler, Barrington, 08007 (609) 547-0706	Thomas M. Redenauer, Barrington, 08007 (609) 547-0706
Bellmawr Borough	Andrew J. Doyle, Bellmawr, 08030 (609) 933-1313	Charles J. Sauter, III, Bellmawr, 08031 (609) 933-1313 Ext. 7
Berlin Borough	Christine Wahl, Berlin, 08009 (609) 767-2999 or 767-0022	Frances T. Cartwright, Berlin, 08009 (609) 767-0022
Berlin Township	Albert Stack, Jr., West Berlin, 08091 (609) 767-4380	Richard F. McCarthy, W. Berlin, 08091 (609) 767-4380
Brooklawn Borough	William M. Hunt, Brooklawn, 08030 (609) 456-0750 Herman J. vander Straeten, Brooklawn	George Damminger, Brooklawn, 08030 (609) 456-0750
Camden City	Patrick T. Corbett, Camden, 08101 (609) 757-7017	Thomas A. Quattrochi, Camden, 08101 (609) 757-7001
Cherry Hill Township	Joseph Zerbo, Cherry Hill, 08002 (609) 665-6500	Marie Deeley, Cherry Hill, 08002 (609) 488-7800
Chesilhurst Borough	William T. Lamb, Lawnside, 08089 (609) 767-4153	Robert B. Williams, Waterford, 08089 (609) 767-4153

Clementon Borough	Charles A. Warrington, Clementon, 08021 (609) 783-0284	Kathryn Stiles, Clementon, 08021 (609) 783-0284
Collingswood Borough	Michael J. Sheridan, Collingswood, 08108 (609) 854-0720	Robert B. Williams, Collingswood, 08108 (609) 854-0720
Gibbsboro Borough	Michael J. Sheridan, Gibbsboro, 08026 (609) 783-6655	Barbara Heller, Gibbsboro, 08026 (609) 783-6655
Gloucester City	William Hunt, Gloucester City, 08030 (609) 456-1250	Francis J. Gorman, Gloucester, 08030 (609) 456-1250
Gloucester Township	Gilbert V. Goble, Blackwood, 08012 (609) 228-4000 Edward J. Tuszl, Blackwood Enis Cooper, Blackwood	Delores Joyce, Blackwood, 08012 (609) 228-4000
Haddon Township	Albert C. Stack, Jr., Westmont, 08108 (609) 854-2233	Marion Schuck, Collingswood, 08108 (609) 854-2727
Haddonfield Borough	Michael J. Sheridan, Haddonfield, 08033 (609) 429-4700	Janet Betley, Haddonfield, 08033 (609) 429-4700
Haddon Heights Borough	William Hunt, Haddon Heights, 08035 (609) 547-7164	Aurora M. Tursi, Haddon Heights, 08035 (609) 547-7164
Hi-Nella Borough	Albert C. Stack, Jr., Atco, 08004 (609) 767-9493 or 846-6237	Earl W. Schilling, Hi-Nella, 08083 (609) 783-7068
Laurel Springs Borough	Albert C. Stack, Jr., Atco, 08004 (609) 784-0500	Patricia A. McCunney, Laurel Springs, 08021 (609) 784-1026
Lawnside Borough	Walter A. Baxter, Jr., Somerdale, 08083 (609) 547-4045	Howard Brown, Lawnside, 08045 (609) 547-4045
Lindenwold Borough	Michael J. Sheidan, Lindenwold, 08021 (609) 783-2121	Kathleen Borek, Lindenwold, 08021 (609) 783-2121
Magnolia Borough	Ronald G. Aaronson, Runnemede, 08078 (609) 783-1520	Charles Sauter, III, Magnolia, 08049 (609) 783-1520
Merchantville Borough	A. Hobart Grant, Merchantville, 08109 (609) 662-2474	Daniel P. Gotthold, Merchantville, 08109 (609) 662-2474
Mt. Emphrain Borough	John J. McGraw, Haddonfield, 08033 (609) 931-1546	Catherine Pepe, Mt. Ephraim, 08059 (609) 931-1546
Oaklyn Borough	Anthony Leone, Oaklyn, 08107 (609) 858-2457 Peter V. Macine, Oaklyn Howard D. Summerfield, Oaklyn	Judy Pierce, Oaklyn, 08107 (609) 858-2457
Pennsauken Township	William Buffington, Pennsauken, 08110 (609) 665-1000 Anthony R. Leone, Pennsauken	Harold Roesler, Pennsauken, 08110 (609) 665-1000
Pine Hill Borough	Michael J. Sheridan, Pine Hill, 08021 (609) 783-7400	Mildred Mayer, Pine Hill, 08021 (609) 783-9020
Pine Valley Borough	John Redman, Clementon, 08021 (609) 783-7078	Robert W. Mather, Clementon, 08021 (609) 783-7078
Runnemede Borough	Ronald G. Aaronson, Runnemede, 08078 (609) 939-4437	David J. Watson, Runnemede, 08078 (609) 939-5161
Somerdale Borough	Walter A. Baxter, Jr. Somerdale, 08083 (609) 783-6320	Elizabeth J. Caswell, Somerdale, 08083 (609) 783-6320
Stratford Borough	Harvey E. Duus, Stratford, 08084 (609) 783-0600	Donald Carlson, Stratford, 08084 (609) 783-0600
Tavistock Borough	A. Hobart Grant, Merchantville, 08109 (609) 547-0706	Thomas M. Redanauer, Barrington, 08007 (609) 547-0706
Voorhees Township	Michael C. Kane, Voorhees, 08043 (609) 429-7757	Florence Mackin, Voorhees, 08043 (609) 429-7757
Waterford Township	Albert Stack, Atco, 08004 (609) 767-0360	Leah Wilhelm, Atco, 08004 (609) 767-0295
Winslow Township	Stephen Kessler, Hammonton, 08037 (609) 567-0700 Neil N. Pastore, Elm	Charles A. Maurielio, Braddock, 08037 (609) 567-0700
Woodlynne Borough	Bruce Coyle, Woodlynne, 08107 (609) 962-8300	Curtis Myers, Woodlynne, 08107 (609) 962-8300

ASSESSORS DEPUTY ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY

Taxing District	Assessor—P.O. Address	Collector—P.O. Address
Avalon Borough	John J. Newman, Avalon, 08202 (609) 967-8200	Peggy Peterson, Avalon, 08202 (609) 967-8200
Cape May City	John T. Dollinger, Cape May, 08204 (609) 884-8411	Bruce MacLeod, Cape May, 08204 (609) 884-8411

Cape May Point Borough	Sandra J. Sharpley, Cape May Point, 08212 (609) 886-2005	Clinton Van Berry, Cape May Point, 08212 (609) 884-5603
Dennis Township	W. Walter Robinson, Dennisville, 08214 (609) 861-2314	J. Loren Swagler, Dennisville, 08214 (609) 861-3021 or 861-5122
Lower Township	Sandra J. Sharpley, Villas, 08251 (609) 886-2005	Joan Douglas Taylor, Villas, 08251 (609) 886-2005
Middle Township	Joseph H. Ravitz, Cape May Court House, 08210 (609) 465-4434	Annie Watson, Cape May Court House, 08210 (609) 465-7191
North Wildwood City	Frank C. Nelson, Jr., N. Wildwood, 08260 (609) 522-1041	Albert E. Tarbotton, Jr., N. Wildwood, 08260 (609) 522-2049
Ocean City	James E. Andrea, Ocean City, 08226 (609) 399-6111	Gary Hink, Ocean City, 08226 (609) 399-6111
Sea Isle City	John J. Newman, Sea Isle City, 08243 (609) 263-2500	Verne Lynch, Sea Isle City, 08243 (609) 263-4461
Stone Harbor Borough	Edwin F. Pain, Stone Harbor, 08247 (609) 368-5102	Billie Sellers, Stone Harbor, 08247 (609) 368-5102
Upper Township	F. William Mitchell, Tuckahoe, 08250 (609) 628-2012	Doris DeVaul, Tuckahoe, 08250 (609) 628-2012
West Cape May Borough	Frank C. Nelson, Jr., W. Cape May, 08204 (609) 884-2727	Clinton Van Berry, W. Cape May, 08204 (609) 884-0870
West Wildwood Borough	Andre Souchak, West Wildwood, 08260 (609) 522-4845	Dorothy Tomlin, West Wildwood, 08260 (609) 522-4845
Wildwood City	Joseph Gallagher, Wildwood, 08260 (609) 522-2444	Albert E. Tarbotten, Jr., Wildwood, 08260 (609) 522-2444
Wildwood Crest Borough	Andre P. Souchak, Wildwood Crest, 08260 (609) 522-7768	Dorothy Unruh, Wildwood Crest, 08260 (609) 522-7729
Woodbine Borough	Linda E. Mazurie, Sea Isle City, 08243 (609) 861-2153	Frances Pettit, Woodbine, 08270 (609) 861-2153 or 861-2152

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY

Taxing District	Assessor—P.O. Address	Collector—P.O. Address
Bridgeton City	Mary DiMatteo, Bridgeton, 08302 (609) 455-3230	Jean S. Whyte, Bridgeton, 08302 (609) 455-3230
Commercial Township	David Brown, Port Norris, 08349 (609) 785-1111	Grace R. Robinson, Port Norris, 08349 (609) 785-1111
Deerfield Township	Joseph F. Crispo, Bridgeton, 08302 (609) 455-3200	Helen Gielda, Rosenhayn, 08352 (609) 455-3200
Downe Township	Wayne Mounts, Dividing Creek, 08315 (609) 785-1400	Anna Saulin, Newport, 08345 (609) 477-0739
Fairfield Township	Franklin Atkinson, Fairton, 08320 (609) 451-9284	Julia D. Gates, Fairton, 08320 (609) 451-9284
Greenwich Township	Franklin Atkinson, Bridgeton, 08302 (609) 451-3588	Laura Mae Doughty, Greenwich, 08323 (609) 451-2314
Hopewell Township	Franklin Atkinson, Bridgeton, 08302 (609) 455-1230	Bruce Ricards, Bridgeton, 08302 (609) 455-1230
Lawrence Township	Meihale S. Lascaredes, Millville, 08332 (609) 825-7000	William Patitucci, Cedarville, 08311 (609) 447-3223
Maurice River Township	Edward Carlisle, Heislerville, 08324 (609) 785-0422	Roy Oliver, Dorchester, 08327 (609) 785-1120
Millville City	Ralph Lane, Millville, 08332 (609) 825-7000	Lewis Thompson, Millville, 08332 (609) 825-7000
Shiloh Borough	Daniel W. Davis, Shiloh, 08353 (609) 451-7724	Ruth Davis, Shiloh, 08353 (609) 451-7724
Stow Creek Township	B. Frank Harris, Bridgeton, 08302 (609) 451-8365	Richard D. Gray, Bridgeton, 08302 (609) 451-7544
Upper Deerfield Township	George Taylor, Jr., Seabrook, 08302 (609) 451-3811	Clair H. Miller, Jr., Seabrook, 08302 (609) 451-3811
Vineland City	Joseph Perella, Vineland, 08360 (609) 691-3000	Alan Bernardini, Vineland, 08360 (609) 691-3000

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN ESSEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Belleville Township	Peter A. Torre, Belleville, 07109 (201) 450-3304	Stephen N. Vogel, Jr., Belleville 07109 (201) 450-3339
Bloomfield Township	Floyd Rake, Bloomfield, 07003 (201) 743-4400 Ext. 241	John Scheuten, Bloomfield, 07003 (201) 743-4400 Ext. 243

Caldwell Township	Donald J. Sherman, Caldwell, 07006 (201) 226-6100	Maureen Pollock, Caldwell, 07006 (201) 226-6100
Cedar Grove Township	Robert Johnson, Jr., Cedar Grove, 07009 (201) 239-1410	Jean L. Ryan, Cedar Grove, 07009 (201) 239-1410
East Orange City	Victor A. Hartsfield, Sr., E. Orange, 07019 (201) 266-5105 Nicholas J. Hook, E. Orange	James R. Oates, E. Orange, 07019 (201) 266-5130
Essex Fells Borough	Donald J. Sherman, Caldwell, 07006 (201) 226-6100	Marie B. Addis, Essex Fells, 07021 (201) 26-3400
Fairfield Township	Charles G. Schmitz, Fairfield, 07006 (201) 227-0580	Victoria Nigro, Fairfield, 07006 (201) 227-0580
Glen Ridge Borough	Robert Ebert, Glen Ridge, 07028 (201) 748-8400	Stephen C. Berry, Glen Ridge, 07028 (201) 748-8400
Irvington Township	James Gibbs, Irvington, 07111 (201) 399-6684	Kathleen Mueller, Irvington, 07111 (201) 399-6614
Livingston Township	Richard J. Sheola, Livingston, 07039 (201) 992-5000	Lawrence R. Traver, Livingston, 07039 (201) 992-5000
Maplewood Township	Harold H. Liebeskind, Maplewood, 07040 (201) 762-8120	Joseph W. Bonin, Maplewood, 07040 (201) 762-8120
Millburn Township	John J. Murray, Millburn, 07041 (201) 564-7081	Gerald A. Viturello, Millburn, 07041 (201) 564-7083
Montclair Township	Jean Caradonna, Montclair, 07042 (201) 744-1400 Ext. 357	Luisa Castillo, Montclair, 07042 (201) 744-1400 Ext. 351
Newark City	Joseph Frisina, Newark, 07102 (201) 733-3950	Kenneth A. Joseph, Newark, 07102 (201) 733-8098 or 733-3978
North Caldwell Borough	Charles G. Schmitz, N. Caldwell, 07006 (201) 228-4444	Frances I Lucchino, N. Caldwell, 07006 (201) 228-4444
Nutley Township	Joseph F. Reilley, Nutley, 07110 (201) 667-2800	Marie Chieco, Nutley, 07110 (201) 667-2800
Orange Township	William Merdinger, Orange, 07050 (201) 266-4013	Eleanor Hayes, Orange, 07050 (201) 266-4008
Roseland Borough	Robert J. Johnson, Jr., Roseland 07068 (201) 226-8080	Dorothy Collins, Roseland, 07068 (201) 226-8080
So. Orange Village Twp	Edward T. Coll, So. Orange, 07079 (201) 762-6000	Patricia Flynn, So. Orange, 07079 (201) 762-6000
Verona Borough	William Merdinger, Verona, 07044 (201) 239-3220 Ext. 212	Dorothy M. Trimmer, Verona, 07044 (201) 239-2414 Ext. 205
West Caldwell Township	Ralph W. Todd, W. Caldwell, 07006 (201) 226-2300 Henry A. Wefferling, Jr., W. Caldwell Franklin P. Walton, W. Caldwell	Gail A. Steuart, W. Caldwell, 07006 (201) 226-2300
West Orange Township	Joseph Scaturro, Jr., W. Orange, 07052 (201) 325-4060 Charles Monica, W. Orange	Joseph G. Antonucci, W. Orange, 07052 (201) 325-4075

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Clayton Borough	Joseph A. Crane, Clayton, 08312 (609) 881-2882 Robert Checchia, Clayton	Sandra Kraus, Clayton, 08312 (609) 881-2882
Deptford Township	Joseph A. Crane, Deptford, 08096 (609) 845-5300 Alicia Melson, Deptford	Joyce Michaels, Deptford, 08096 (609) 845-3184
East Greenwich Township	John F. D'Andrea, Clarksboro, 08020 (609) 423-4637	Lois Pinzka, Clarksboro, 08020 (609) 423-0606
Elk Township	Bruce Coyle, Williamstown, 08094 (609) 881-6525 Paula Etschman, Williamstown	Louis N. Ziennker, Mullica Hill, 08062 (609) 478-2254
Franklin Township	George Tice, Sr., Franklinville, 08322 (609) 694-1234	Doris Bryan, Franklinville, 08322 (609) 694-1234
Glassboro Borough	Michael J. Sheridan, Glassboro, 08028 (609) 881-0292 Francis M. Flynn, Jr., Glassboro	Jean Bates, Glassboro, 08028 (609) 881-9230
Greenwich Township	Frank P. Leone, Gibbstown, 08027 (609) 423-1004	Mildred Flagg, Gibbstown, 08027 (609) 423-1004
Harrison Township	Horace J. Spoto, Mullica Hill, 08062 (609) 478-4111	Patricia Shute, Mullica Hill, 08062 (609) 478-4111

Logan Township	Horace J. Spoto, Bridgeport, 08014 (609) 467-3424	Lois DeMore, Bridgeport, 08014 (609) 467-3606
Mantua Township	Donald C. Rannels, Sewell, 08080 (609) 468-1500	Marie Hires, Mantua, 08051 (609) 468-1500
Monroe Township	Bruce B. Coyle, Williamstown, 08094 (609) 629-9251 Walter B. Trout, Williamstown Paula J. Etschman, Williamstown	Anthony Bannister, Williamstown, 08094 (609) 629-9251
National Park Borough	James H. Jones, National Park, 08063 (609) 845-3891	Anna M. Cianci, National Park, 08063 (609) 845-3891
Newfield Borough	Michael Jones, Newfield, 08344 (609) 697-1100 Stephen Nothnick, Vineland	Ruth Moynihan, Newfield, 08344 (609) 697-1100
Paulsboro Borough	Franklin T. Price, Paulsboro, 08066 (609) 423-1500 or 423-1658 James B. Milliken, Pausiboro	Esther Salvatore, Paulsboro, 08066 (609) 423-1500
Pitman Borough	Ronald J. Fijalkowski, Pitman, 08071 (609) 589-3522 E. Chris Kloss, Pitman Nicholas Monahan, Pitman	Lois Thompson, Pitman, 08071 (609) 589-3522
So. Harrison Township	W. Kirk Horner, Harrisonville, 08039 (609) 478-4216	William C. Pettit, Harrisonville, 08039 (609) 769-2531
Swedesboro Borough	John D'Andrea, Swedesboro, 08085 (609) 467-0202 or 423-4637	Lura M. Conner, Swedesboro, 08085 (609) 467-0202
Washington Township	Leo L. Midure, Turnersville, 08012 (609) 589-0535	Franklin G. Atkinson, Turnersville, 08012 (609) 589-0538
Wenonah Borough	Alicia Melson, Wenonah, 08090 (609) 468-5228 Philip J. Schuler, Wenonah	Alberta Sargent, Wenonah, 08090 (609) 468-5228
West Deptford Township	H. Adelbert Moore, Jr., Thorofare, 08096 (609) 845-4004	Elaine Pennock, Thorofare, 08086 (609) 845-4004
Westville Borough	William M. Hunt, Westville, 08093 (609) 456-0030	Janice Stanley, Westville, 08093 (609) 456-0030
Woodbury City	Horace Spoto, Woodbury, 08096 (609) 845-1300	Charles Owens, Jr., Woodbury 08096 (609) 845-1300
Woodbury Heights Borough	George Tice, Sr., Woodbury Heights 08097 (609) 848-2832 Frank J. Rizzo, Jr., Woodbury Heights	Jean Austin, Woodbury Heights, 08097 (609) 848-2832
Woolwich Township	William T. Schoener, Swedesboro, 08085 (609) 467-9808	Mary C. Folker, Swedesboro, 08085 (609) 467-1151

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN HUDSON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bayonne City	Myron H. Solonynka, Bayonne, 07002 (201) 858-6048	Neil P. Barmann, Bayonne, 07002 (201) 858-6054
East Newark Borough	Henry Michaliszyn, E. Newark, 07029 (201) 481-2902	Stanley L. Rimgail, E. Newark, 07029 (201) 481-2902
Guttenberg Town	James C. Terhune, Secaucus, 07094 (201) 868-2516	Caroline H. Amiage, Guttenberg, 07093 (201) 868-3304
Harrison Town	Albert Cifelli, Harrison, 07029 (201) 482-1180	Anthony J. Cicchino, Harrison, 07029 (201) 483-7329
Hoboken City	Woodrow S. Monte, Hoboken, 07030 (201) 420-2023 Frank Bucino, Hoboken	Louis Picardo, Hoboken, 07030 (201) 420-2023
Jersey City	Margaret Jeffers, Jersey City, 07302 (201) 547-5131	Timothy Rausch, Jersey City, 07302 (201) 547-5120
Kearney Town	Charles B. Hand, Kearny, 07032 (201) 991-2700	Charles Connolly, Kearny, 07032 (201) 991-2700
North Bergen Township	Paul Sadlon, North Bergen, 07047 (201) 863-8500 Irwin Sabin, North Bergen	Ruth Greco, North Bergen, 07047 (201) 865-8500
Secaucus Town	James C. Terhune, Secaucus, 07094 (201) 330-2030	Allan R. Bartolozzi, Secaucus, 07094 (201) 330-2021
Union City	Hugh A. Mcguire, Jr., Union City, 07087 (201) 348-5727 Joseph P. Stancati, Union City	Rose Greene, Union City, 07087 (201) 348-5714

Weehawken Township	Paul R. Sadlon, Weehawken, 07087 (201) 865-7394	Aurora Garcia, Weehawken, 07087 (201) 867-2026
West New York Town	Irwin Sabin, West New York, 07093 (201) 861-7000 John P. Campbell, West New York	Helen Cameron, West New York, 07093 (201) 861-7000

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Alexandria Township	Curtis H. Schick, Little York, 08834 (201) 996-2855	Margaret Augustine, Frenchtown, 08825 (201) 996-2702
Bethlehem Township	Adolphus L. Busch, Hampton, 08827 (201) 537-2666	Eloise Hagaman, Asbury, 08802 (201) 735-4107
Bloomsbury Borough	Alma Papics, Flemington, 08822 (201) 782-4459	Judy Holmberg, Bloomsbury, 08804 (201) 859-4795
Califon Borough	Vincent J. Maguire, Annandale, 08801 (201) 735-5242	Joseph L. Inguaggiato, Califon, 07830 (201) 832-2091
Clinton Town	Marcia S. Zujkowski, N. Plainfield, 07063 (201) 766-2510	Nancy E. Smith, Clinton, 08809 (201) 735-8616
Clinton Township	Vincent J. Maguire, Annandale, 08801 (201) 735-5242	Lillian M. Hodge, Annandale, 08801 (201) 735-5242
Delaware Township	Alma Papica, Sergeantsville, 08557 (609) 397-3240	Agnes Higgins, Sergeantsville, 08557 (609) 397-3240
East Amwell Township	C. Gilbert Blatchley, Hopewell, 08525 (201) 782-8536	Beatrice Pleskach, Ringoes, 08551 (201) 782-5209
Flemington Borough	William Brewer, Flemington, 08822 (201) 782-8840	Florence Miller, Flemington, 08822 (201) 782-8840
Franklin Township	Robert W. Schmid, Pittstown, 08867 (201) 730-8552	Arthur Johnson, Annandale, 08801 (201) 735-8711
Frenchtown Borough	Charles G. Thorne, Annandale, 08801 (201) 735-8635	Virginia Atheras, Frenchtown, 08825 (201) 996-4524
Glen Gardner Borough	Robert McN. Vance, Somerville, 08876 (201) 526-1226	Barbara Poole, Glen Gardner, 08826 (201) 537-4748
Hampton Borough	Robert McN. Vance, Somerville, 08876 (201) 526-1226	Barbara Poole, Hampton, 08827 (201) 537-2329
High Bridge Borough	Frank Jones, High Bridge, 08829 (201) 735-7047	Deborah Giordano, High Bridge, 08829 (201) 658-6170
Holland Township	Paul Frank Dzavik, Milford, 08848 (201) 995-4830	William F. Case, Milford, 08848 (201) 995-2047
Kingwood Township	Larry Melamed, Yardley, PA, 19067 (215) 493-6816	Margaret Augustine, Frenchtown, 08825 (201) 996-4276
Lambertville City	Eli Serlenga, Lambertville, 08530 (609) 397-2337	Barbara Strouse, Lambertville, 08530 (609) 397-0110
Lebanon Borough	Curtis Schick, Little York, 08834 (201) 996-2855	Robert F. Hagan, Sr., Lebanon, 08833 (201) 236-2342
Lebanon Township	Carole Hoffman, Glen Gardner, 08826 (201) 537-2180	Pauline B. Smith, Glen Gardner, 08826 (201) 638-8525
Milford Borough	Charles G. Thorne, Milford, 08848 (201) 995-4323	Mrs. William Bailey, Milford, 08848 (201) 995-2760
Raritan Township	William A. Brewer, Flemington, 08822 (201) 782-2919	John W. Tine, Jr., Flemington, 08822 (201) 782-2919
Readington Township	Herbert Tietjen, Whitehouse Station, 08889 (201) 534-9715	Stephanie Baggaley, Whitehouse Station, 08889 (201) 534-9761
Stockton Borough	Vincent J. Maguire, Annandale, 08801 (201) 735-5242	Charles J. Soriero, Jr., Stockton, 08559 (609) 397-2051
Tewksbury Township	Curtis H. Schick, Little York, 08834 (201) 832-5161	Catherine Park, Califon, 07830 (201) 832-5161
Union Township	Paul Dzavik, Hampton, 08827 (201) 735-5242	Constance Lake, Hampton, 08827 (201) 735-9110
West Amwell Township	Michael Kuzma, Ringoes, 08551 (609) 397-2054	Carol Hottman, Lambertville, 08530 (609) 397-2058

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN MERCER COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
East Windsor Township	H. William Amundsen, E. Windsor, 08520 (609) 443-4000	Dolores A. Bell, E. Windsor, 08520 (609) 443-4000

SUMMARY OF 1984 COUNTY TAX BOARD APPEALS REPORTED PURSUANT TO C. 499 P.L. 1979 (N.J.S.A. 54:3-5.1)

County	1 Total Number of Tax Appeals	2 Number of Dispositions			3 Number of Appeals in each Class of Property					
		Approved	Dismissed	Withdrawn	Class 1 Vacant Land	Class 2 Residential	Class 3A Farm Regular	Class 3B Farm Qualified	Class 4 Commercial Industrial Apartment	*Business Personal Property
Atlantic	1,265	959	21	285	422	671	2	1	169	0
Bergen	2,051	644	1,300	107	99	1,684	0	0	268	0
Burlington	355	248	79	28	123	167	10	3	52	0
Camden	1,164	648	340	176	351	563	1	3	246	0
Cape May	1,497	1,307	174	16	687	711	25	3	68	0
Cumberland	130	76	42	12	27	58	4	2	39	0
Essex	3,016	2,398	480	138	104	1;908	0	0	937	0
Gloucester	502	356	119	27	115	282	26	20	59	0
Hudson	864	654	35	175	118	260	0	0	486	0
Hunterdon	192	150	41	1	57	106	14	0	14	0
Mercer	538	370	149	19	83	290	7	0	158	0
Middlesex	782	689	30	63	184	427	4	167	0	0
Monmouth	2,225	1,247	902	76	297	1,499	6	11	412	0
Morris	613	484	94	35	169	360	2	2	80	0
Ocean	2,340	1,857	424	59	864	1,331	22	2	121	0
Passaic	866	540	315	11	310	329	2	0	219	6
Salem	119	53	37	29	58	30	6	4	21	0
Somerset	361	268	87	6	142	126	13	3	70	7
Sussex	903	749	148	6	403	441	18	7	32	2
Union	299	118	144	37	40	113	0	0	146	0
Warren	75	65	5	5	14	25	14	3	17	2
Total	20,157	13,880	4,966	1,311	4,667	11,381	176	231	3,614	17

Telephone Telegraph and messenger systems companies

SUMMARY OF 1984 COUNTY TAX BOARD APPEALS REPORT PURSUANT TO c. 499 P.L. 1979 (N.J.S.A. 54:3-5.1)

County	4 Original amount of assessments involved	5 Total amount of assessment Reductions Granted	6 Total amount of assessment Increases Granted	7 Number of Appeals in each Filing Fee Category					
				$5.00	$25.00	$100.00	$150.00	No Fee	Other
Atlantic	1,733,890	19,097,085	2,443,200	1,026	60	11	44	124	0
Bergen	153,895	38,162,180	2,116,000	1,332	358	57	39	269	0
Burlington	166,882,585	27,654,780	10,600	236	53	11	15	40	0
Camden	37,178,180	9,133,979	1,960	961	75	15	7	106	0
Cape May	169,706,380	9,268,630	23,850	1,188	261	27	9	16	0
Cumberland	21,999,050	2,944,735	0	163	19	7	4	7	0
Essex	372,807,600	74,346,900	1,553,300	2,096	441	70	51	358	0
Gloucester	133,986,600	8,049,300	342,000	271	43	7	6	181	0
Hudson	162,554,490	29,087,900	0	668	127	28	17	24	0
Hunterdon	27,866,808	1,442,343	544,250	82	26	1	2	81	0
Mercer	59,584,560	8,079,110	49,800	266	61	12	1	198	0
Middlesex	298,804,100	15,542,900	6,500	521	119	29	23	90	0
Monmouth	107,345,331	25,882,762	2,027,128	1,651	357	50	33	134	0
Morris	161,912,350	10,122,450	364,400	362	109	21	15	106	0
Ocean	268,712,760	37,119,647	27,076,450	1,245	153	16	7	919	0
Passaic	118,849,650	15,734,050	18,300	477	87	14	8	278	4
Salem	12,163,500	1,645,925	10,200	51	65	0	3	0	0
Somerset	73,840,850	15,075,094	701,850	283	52	8	5	2	2
Sussex	47,002,962	10,293,707	2,308,900	364	37	0	2	500	0
Union	29,554,241	6,400,600	114,400	121	144	23	7	4	0
Warren	16,776,484	2,350,767	445	40	22	3	2	8	0
Total	2,291,418,266	367,434,844	39,713,533	13,404	2,669	410	300	3,443	6

Ewing Township	H. Edward Klenk, Trenton, 08618 (609) 883-2900 Charles Drotar, Jr., Trenton John Elder, Trenton	Blacey M. Cammarata, Trenton, 08618 (609) 883-2900
Hamilton Township	H. Randolph Brokaw, Trenton, 08650 (609) 890-3654	Samuel Cannizzaro, Trenton, 08650 (609) 890-3546
Hightstown Borough	Robert E. Ohle, Hightstown, 08520 (609) 448-1080	Edith V. Erving, Hightstown, 08520 (609) 448-1080
Hopewell Borough	Christopher Fuges, Hopewell, 08525 (609) 466-0965	Alice M. Lowe, Hopewell, 08525 (609) 466-0965
Hopewell Township	Donald Kosul, Titusville, 08560 (609) 737-0607	Mildred H. Geruc, Titusville, 08560 (609) 737-0630
Lawrence Township	William H. Hough, Lawrenceville, 08648 (609) 896-9400, Ext. 213	Thomas R. Kalisch, Lawrenceville, 08648 (609) 896-9400, Ext. 219
Pennington Borough	William C. Rockel, Pennington, 08534 (609) 737-0276	Sharon M. Szalontay, Pennington, 08534 (609) 737-0276
Princeton Borough	Carol Ann Caskey, Princeton, 08540 (609) 921-6894	Decimus W. Marsh, Princeton, 08540 (609) 924-3439
Princeton Township	Carol Ann Caskey, Princeton 08540 (609) 924-1084	John S. Clawson, Jr., Princeton, 08540 (609) 924-1058
Trenton City	Joseph T. Kucinski, Trenton, 08608 (609) 989-3091	Alice Ross, Trenton, 08608 (609) 989-3023
Washington Township	E. Lee Jones, Robbinsville, 08691 (609) 259-9498	Judith Scheideler, Robbinsville, 08691 (609) 259-9498
West Windsor Township	Steven H. Benner, Princeton Jct., 08550 (609) 799-2400	Kay T. Reed, Princeton Jct., 08550 (609) 799-2400

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Carteret Borough	William Marbach, Carteret, 07008 (201) 541-5971	Patrick DeBlasio, Carteret, 07008 (201) 541-7814
Cranbury Township	Robert S. Barlow, Jr., Hightstown, 08520 (609) 655-0544	Kathryn M. Hansen, Cranbury, 08512 (609) 395-0760
Dunellen Borough	Thomas Boyle, So. Plainfield, 07080 (201) 968-5343	Mrs. K.A. Gangemi, Dunellen, 08812 (201) 968-1226
East Brunswick Township	William T. Bailey, E. Brunswick, 08816 (201) 390-6845	Irene Wolff, E. Brunswick, 08816 (201) 390-6835
Edison Township	John W. Mooney, Edison, 08817 (201) 287-0900 Paul Rafianni, Edison	Gary M. Farinich, Edison, 08817 (201) 287-0900
Helmetta Borough	Edward Heindel, Jamesburg, 08831 (201) 521-0386	Margaret J. Wilson, Helmetta, 08828 (201) 521-0386
Highland Park Borough	Victoria J. Riddle, Highland Park, 08904 (201) 572-3400	George J. Katz, Highland Park, 08904 (201) 572-3400
Jamesburg Borough	Carmen C. Pirre, Jamesburg, 08831 (201) 521-2222	Frank J. Jawidzik, Jamesburg, 08831 (201) 521-2222
Metuchen Borough	Victoria J. Riddle, Metuchen, 08840 (201) 632-8516	Eleanor Brennan, Metuchen, 08840 (201) 632-8512
Middlesex Borough	Francis T. Zupko, Middlesex, 08846 (201) 356-7400	John Ross, Middlesex, 08846 (201) 356-7400
Milltown Borough	Eldo Magnani, Jr., Sayreville, 08872 (201) 828-2100	Diane Wagner, Milltown, 08850 (201) 828-2100
Monroe Township	Thomas R. Lawrence, Jamesburg, 08831 (201) 521-4400	Josephine Rosnick, Jamesburg, 08831 (201) 521-4400
New Brunswick City	Louis Schick, New Brunswick, 08901 (201) 745-5006	Elizabeth E. Barry, New Brunswick, 08901 (201) 745-5034
No. Brunswick Township	Susan Supak, N. Brunswick, 08902 (201) 247-0922	Pamela Rosky, N. Brunswick, 08902 (201) 247-0922
Old Bridge Township	Courtney Powell, Old Bridge, 08857 (201) 721-5500	Claire Viafora, Old Bridge, 08857 (201) 721-5500
Perth Amboy City	James G. Goumas, Perth Amboy, 08861 (201) 826-0290 Joseph J. Kupsch, Jr., Perth Amboy	Marion LaPira, Perth Amboy, 08861 (201) 826-2956
Piscataway Township	Joan Dambach, Piscataway, 08854 (201) 981-0800 Thomas Boyle, So. Plainfield John Redmond, Highland Park	Edward Wanzie, Piscataway, 08854 (201) 981-0800

Plainsboro Township	Robert S. Barlow, Jr., Plainsboro, 08536 (609) 799-0909	Philip Rodefeld, Plainsboro, 08536 (609) 799-0909
Sayreville Borough	J. Howard Kolb, Sayreville, 08872 (201) 257-3200	James P. Dolan, Sayreville, 08872 (201) 257-3200
South Amboy City	Charles Monica, South Amboy, 08879 (201) 727-4600 Joseph Noble, South Amboy	Jo Anne Brennan, So. Amboy, 08879 (201) 727-4600
So. Brunswick Township	Eli Serlenga, Monmouth Jct., 08852 (201) 329-4000 Linda E. Peters, Monmouth Jct.	Joseph E. Rauch, Monmouth Jct., 08852 (201) 329-4000
South Plainfield Borough	Gary Toth, So. Plainfield, 07080 (201) 574-9000	Charles C. Haus, So. Plainfield, 07080 (201) 574-9000
South River Borough	Carl J. Alongi, Jr., So. River, 08882 (201) 257-1209	VACANCY, So. River, 08882 (201) 238-3930
Spotswood Borough	Susan Supak Spotswood, 08884 (201) 251-2068	Jean Gretch, Spotswood, 08884 (201) 251-2346
Woodbridge Township	John Redmond, Woodbridge, 07095 (201) 634-4500	Harold F. Mullin, Woodbridge, 07095 (201) 634-4500

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Aberdeen Township	Frank Nelson, Aberdeen, 07747 (201) 583-4200	Pauline K. Behr, Aberdeen, 07747 (201) 583-4200
Allenhurst Borougn	Benjamin P. Lissner, Jr., Deal, 07711 (201) 531-2757	Vacancy, Allenhurst, 07711 (201) 531-2757
Allentown Borough	E. Lee Jones, Allentown, 08501 (609) 259-3151	H. Marie Mika, Allentown, 08501 (609) 259-3151
Asbury Park City	Samuel Befarah, Jr., Asbury Park, 07712 (201) 775-2100	Helen Pride, Asbury Park, 07712 (201) 775-2100
Atlantic Highlands Boro	Roy H. Olsen, Atlantic Highlands, 07716 (201) 291-1445	Joan A. Smith, Atlantic Highlands, 07716 (201) 291-3297
Avon-by-the-Sea Boro	Charles Bramhall, Avon, 07717 (201) 775-0741	Eleanor B. Cottrell, Avon, 07717 (201) 774-0871
Belmar Borough	William A. Burkhardt, Belmar, 07719 (201) 681-3893	Charles F. Ormsbee, Jr., Belmar, 07719 (201) 681-1176
Bradley Beach Borough	Charles Bramhall, Avon-by-the-Sea, 07717 (201) 774-0588	Susan Farry, Bradley Beach, 07720 (201) 774-0588
Brielle Borough	William A. Burkhardt, Brielle, 08730 (201) 528-6262	Jean Burke, Brielle, 08730 (201) 528-6262
Colts Neck Township	Bernard J. Marx, Colts Neck, 07722 (201) 462-5470	Caroline McCoy, Colts Neck, 07722 (201) 462-5470
Deal Borough	Benjamin P. Lissner, Jr., Deal, 07723 (201) 531-1454 Arthur S. Bahlev, Deal	Margaret Mazza, Deal, 07723 (201) 531-1454
Eatontown Borough	John A. Turtora, Lakewood, 08701 (201) 542-2811	Martha LaBrecque, Eatontown, 07724 (201) 542-0096
Englishtown Borough	Michael Ticktin, Englishtown, 07726 (201) 446-9235	David H. Baird, Englishtown, 07726 (201) 446-9235
Fair Haven Borough	Bernard J. Marx, Fair Haven, 07701 (201) 741-0891	Dale Connor, Fair Haven, 07701 (201) 741-0891
Farmingdale Borough	Gladys P. Ascough, Farmingdale, 07727 (201) 938-4077	Laurie Finger, Farmingdale, 07727 (201) 938-4077
Freehold Borough	Fred Quinn, Freehold, 07728 (201) 462-1410	Edward M. Lewis, Freehold, 07728 (201) 462-1410
Freehold Township	Nancy A. Queeney, Freehold, 07728 (201) 462-7900	Robert N. Ferrell, Freehold, 07728 (201) 462-7900
Hazlet Township	Robert J. Smith, Hazlet, 07730 (201) 264-1700	Emily Beam, Hazlet, 07730 (201) 264-1700
Highlands Borough	Albert Emery, Highlands, 07732 (201) 872-1515	Herbert W. Hartsgrove, Highlands, 07732 (201) 872-1516
Holmdel Township	Vincent M. Pomarico, Holmdel, 07733 (201) 946-8197	Shirley S. Cox, Holmdel, 07733 (201) 946-4455
Howell Township	Gladys P. Ascough, Howell, 07731 (201) 938-4500	Hedda Barkalow, Howell, 07731 (201) 938-4500
Interlaken Borough	F. Leroy Garrabrant, Jr., Interlaken, 07712 (201) 531-3688	Anne M. Navin, Interlaken, 07712 (201) 531-3688

Keansburg Borough	Mary L. Hartman, Keansburg, 07734 (201) 787-0215, Ext. 35	Annette Morrison, Keansburg, 07734 (201) 787-0215, Ext. 26
Keyport Borough	Courtney Powell, Keyport, 07735 (201) 739-3900	Pauline Redmond, Keyport, 07735 (201) 739-3900
Little Silver Borough	Bernard J. Marx, Little Silver, 07739 (201) 842-2400	Catherine C. Wright, Little Silver, 07739 (201) 842-2400
Loch Arbour Village	Benjamin P. Lissner, Deal, 07723 (201) 531-4740	Helen Pines, Loch Arbour, 07711 (201) 531-4740
Long Branch City	Dennis Raftery, Long Branch, 07740 (201) 222-7000 Olga Olesko, Long Branch	Edward Mazzacco, Long Branch, 07740 (201) 222-7000, Ext. 26
Manalapan Township	Cathy A. Buchalski, Manalapan, 07726 (201) 446-3200	Ethel Chalmers, Manalapan, 07726 (201) 446-3200
Manasquan Borough	William A. Burkhardt, Manasquan, 08736 (201) 223-2292	Charles E. Patterson, Manasquan, 08736 (201) 223-2292
Marlboro Township	Mary Lou Hartman, Marlboro, 07746 (201) 536-0200	Shirley Giaquento, Marlboro, 07746 (201) 536-0200
Matawan Borough	Edward Morse, Matawan, 07747 (201) 566-3899	Mary M. Geran, Matawan, 07747 (201) 566-3899
Middletown Township	Barbara Clark, Middletown, 07748 (201) 671-3100	Dorothy E. Dorsett, Middletown, 07748 (201) 671-1919
Millstone Township	Lawrence Marzocca, Clarksburg, 08510 (609) 259-2650	David H. Baird, Englishtown, 07726 (201) 462-4770
Monmouth Beach Boro	Roy H. Olsen, Monmouth Beach, 07750 (201) 229-2204	Shirley A. Barry, Monmouth Beach, 07750 (201) 229-2204
Neptune Township	William Nikitich, Neptune, 07753 (201) 988-5200	James T. Burke, Neptune, 07753 (201) 988-5200
Neptune City	F. Leroy Garrabrant, Jr., Neptune, 07753 (201) 776-7224	Mildred Adams, Neptune, 07753 (201) 776-7224
Ocean Township	Alba Dello, Oakhurst, 07755 (201) 531-5000	Martin L. Bailey, Oakhurst, 07755 (201) 531-5000
Oceanport Borough	Ernest G. Hoffman, Oceanport, 07757 (201) 222-8221 Frank A. Anfuso, Oceanport George F. Barrett, Oceanport	Ida M. Lancaster, Oceanport, 07757 (201) 222-8221
Red Bank Borough	A. Fred Maffeo, Red Bank, 07701 (201) 530-2767	Bruce Loversidge, Red Bank, 07701 (201) 530-2742
Roosevelt Borough	Michael L. Ticktin, Roosevelt, 08555 (609) 448-0539	Louise Prezant, Roosevelt, 08555 (609) 448-0539
Rumson Borough	Frances Maxson, Rumson, 07760 (201) 842-3302	Barbara A. Horn, Rumson, 07760 (201) 842-1170
Sea Bright Borough	Roy H. Olsen, Monmouth Beach, 07750 (201) 842-0099	Mary Larson, Sea Bright, 07760 (201) 842-0099
Sea Girt Borough	William A. Burkhardt, Sea Girt, 08750 (201) 449-9433	Helen B. Brash, Sea Girt, 08750 (201) 449-9433
Shrewsbury Borough	Bernard J. Marx, Little Silver, 07739 (201) 741-4200	Jane A. Longo, Shrewsbury, 07701 (201) 741-3322
Shrewsbury Township	Bernard J. Marx, Eatontown, 07724 (201) 542-0675	Valerie Nadeau, Eatontown, 07724 (201) 542-0675
South Belmar Borough	Charles Bramhall, Avon-by-the-Sea, 07717 (201) 681-3232	Claire Haggerty, So. Belmar, 07719 (201) 681-3232
Spring Lake Borough	William A. Burkhardt, Spring Lake, 07762 (201) 449-5252	Mary Jane Sylvester, Spring Lake, 07762(201) 449-6326
Spring Lake Heights Boro	Barbara Clark, Spring Lake, 07762 (201) 449-3500	Jeanne West, Spring Lake, 07762 (201) 449-3500
Tinton Falls Borough	Frank C. Nelson, Tinton Falls, 07724 (201) 542-2324	Ann C. Ervin, Tinton Falls, 07724 (201) 542-0797
Union Beach Borough	Robert Smith, Union Beach, 07735 (201) 264-2360	Eileen Schlemm, Union Beach, 07735 (201) 264-5662
Upper Freehold Twp	Thomas Seiler, Cream Ridge, 08514 (609) 758-7738	Charles T. Faber, Jr., Cream Ridge, 08514 (609) 758-7738
Wall Township	Grace Milton, Wall, 07719 (201) 681-6300	Betty McKelvey, Wall, 07719 (201) 681-6300
West Long Branch Boro	F. Donald Squillante, W. Long Branch, 07764 (201) 229-1756 Frank A. Anfuso, W. Long Branch	Frances Martinson, W. Long Branch, 07764 (201) 222-3649

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN MORRIS COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Boonton Town	Ann Gentile, Succasunna, 07876 (201) 335-2400 Arthur J. Higgins, Boonton	Robert Kapral, Boonton, 07005 (201) 335-2400
Boonton Township	John A. Dyksen, Denville, 07834 (201) 334-6891 Rosalie D. Zaccone, Denville	Mary Rusnack, Boonton, 07005 (201) 334-6891
Butler Borough	Pasquale Aceto, Butler, 07405 (201) 838-5158	Janice R. Siek, Butler, 07405 (201) 838-7207
Chatham Borough	Kenneth J. Hume, Chatham, 07928 (201) 635-1779 Robert G. Huntingdon, Jr., Chatham William B. Lerf, Chatham	Robert Dowds, Chatham, 07928 (201) 635-1778
Chatham Township	Ernest F. Del Guercio, Chatham, 07928 (201) 822-1648	Mary Ellen Babyack, Chatham, 07928 (201) 377-0590
Chester Borough	Peyton W. Rochelle, Chester, 07930 (201) 879-5361 or 879-5894	Julia A. Robinson, Chester, 07930 (201) 879-5361
Chester Township	Peyton W. Rochelle, Chester, 07930 (201) 879-5894	E. Naomi Caruso, Chester, 07930 (201) 879-5274
Denville Township	John A. Dyksen, Denville, 07834 (201) 625-8332 Rosalie D. Zaccone, Denville	Elizabeth Herrmann, Denville, 07834 (201) 625-8310
Dover Town	Lena DiYanni, Dover, 07801 (201) 366-2200, Ext. 30	Mary May, Dover, 07801 (201) 366-2200, Ext. 32
East Hanover Township	Mary Q. Hill, E. Hanover, 07936 (201) 887-5056	Nancy L. Miller, E. Hanover, 07936 (201) 887-5666
Florham Park Borough	John J. Murray, Florham Park, 07932 (201) 377-5800	Linda S. Reino, Florham Park, 07932 (201) 377-5800
Hanover Township	Frank Presto, Whippany, 07981 (201) 428-2494	Michael S. Zambito, Whippany, 07981 (201) 428-2480
Harding Township	Pasquale Aceto, New Vernon, 07976 (201) 267-8000	Joyce Stauss, New Vernon, 07976 (201) 267-8000
Jefferson Township	Arthur E. Mitchko, Lake Hopatcong, 07849 (201) 697-1500, Ext. 16	Margaret B. Knuth, Lake Hopatcong, 07849 (201) 697-1500, Ext. 12
Kinnelon Borough	Richard F. Lummer, Kinnelon, 07405 (201) 838-5402	Irene Kwasnik, Kinnelon, 07405 (201) 838-5405
Lincoln Park Borough	Thomas W. Lenhardt, Lincoln Park, 07035 (201) 694-6100, Ext. 116	Myrtle Gilliland, Lincoln Park, 07035 (201) 694-6100, Ext. 123
Madison Borough	Donald J. Sherman, Madison, 07940 (201) 377-2703	Margaret A. Sarrow, Madison, 07940 (201) 377-2560
Mendham Borough	Ernest DelGuercio, Mendham, 07945 (201) 543-7152	Cathleen Clemency, Mendham, 07945 (201) 543-7152
Mendham Township	Ernest F. DelGuercio, Brookside, 07926 (201) 543-4555	Stephen P. Arthur, Brookside, 07926 (201) 543-4570
Mine Hill Township	VACANCY, Mine Hill, 07801 (201) 366-9002	Marcella Gallo, Mine Hill, 07801 (201) 366-9002
Montville Township	Thomas W. Lenhardt, Montville, 07045 (201) 334-2470	Marjorie Witty, Montville, 07045 (201) 334-2590
Morris Township	VACANCY, Convent Station, 07961 (201) 326-7380	Roland F. Meslar, Convent Station, 07961 (201) 326-7400
Morris Plains Borough	Allan W. Adams, Morris Plains, 07950 (201) 538-2224	Janell D. Bliss, Morris Plains, 07950 (201) 538-2444
Morristown Town	Victor J. Lupi, Morristown, 07960 (201) 538-4300	John M. Watson, Morristown, 07960 (201) 538-4300
Mountain Lake Borough	James Jones, Mountain Lakes, 07046 (201) 334-3131	Dale Nelson, Mountain Lakes, 07046 (201) 334-3131
Mt. Arlington Borough	Dorothy S. McCarthy, Mt. Arlington, 07856 (201) 398-4100 Morris M. Perugini, Mt. Arlington	Morris M. Perugini, Mt. Arlington, 07856 (201) 398-4100
Mt. Oilve Township	Jeffry C. McNeice, Budd Lake, 07828 (201) 691-0900, Ext. 42 or 43	Winifred Roger, Budd Lake, 07828 (201) 691-0900, Ext. 312
Netcong Borough	Augustine A. Amendola, Netcong, 07857 (201) 347-0252	Alice Henderson, Netcong, 07857 (201) 347-0252
Parsippany-Troy Hills Twp.	Vacancy, Parsippany, 07054 (201) 263-4271	Francis S. Ogrodnik, Parsippany, 07054 (201) 263-4255

Passaic Township	Curtis H. Schick, Millington, 07946 (201) 647-0550	Armando Rossi, Millington, 07946 (201) 647-0550
Pequannock Township	Gloria Cross, Pompton Plains, 07444 (201) 835-5700	Regina Bauer, Pompton Plains, 07444 (201) 835-5700
Randolph Township	John R. Staley, Randolph, 07869 (201) 361-8200	Lisa Combes, Randolph, 07869 (201) 361-8200
Riverdale Borough	Frank Dalton, Riverdale, 07457 (201) 835-4060	Joyce Wendelken, Riverdale, 07457 (201) 835-4060
Rockaway Borough	Dorothy S. McCarthy, Rockaway, 07866 (201) 627-2000	Ann James, Rockaway, 07866 (201) 627-2000
Rockaway Township	Harold Baumwoll, Rockaway, 07866 (201) 627-7200 Natalie Lipkin, Rockaway	Frances Antonich, Rockaway, 07866 (201) 627-7200
Roxbury Township	Morris Perugini, Succasunna, 07876 (201) 584-7400 Herb Tietjen, Succasunna	Harold J. Davis, Succasunna, 07876 (201) 584-7400
Victory Gardens Borough	Edward S. DiYanni, Dover, 07801 (201) 366-5312	Stephen P. Arthur, Dover, 07801 (201) 366-5312
Washington Township	Robert W. Pastor, Long Valley, 07853 (201) 876-3315	Marjorie L. Bryant, Long Valley, 07853 (201) 876-3845
Wharton Borough	Dorothy S. McCarthy, Wharton, 07885 (201) 361-8444	Frances B. Luke Wharton, 07885 (201) 361-8444

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN OCEAN COUNTY

TAX DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Barnegat Township	Debbie Spettel, Barnegat, 08005 (609) 698-7832	Joseph Regatts, Barnegat, 08005 (609) 698-7832
Barnegat Light Borough	Richard H. Schupeltz, Ship Bottom, 08006 (609) 494-2343 or 494-9196	Eleanor I. Pearson, Barnegat Light, 08006 (609) 494-2343 or 494-9196
Bay Head Borough	Martin J. Burns, Jr., Bay Head, 08742 (201) 892-8920	Patricia Wojcik, Bay Head, 08742 (201) 892-8920
Beach Haven Borough	H. Richard Schupeltz, Ship Bottom, 08008 (609) 492-0111	Ann M. White, Beach Haven, 08008 (609) 492-0111
Beachwood Borough	William P. Hyatt, Beachwood 08722 (201) 349-0245	Elizabeth Allaire, Beachwood, 08722 (201) 349-0245
Berkeley Township	Ruth A. Hardie, Bayville, 08721 (201) 244-7400 Ext. 25	Geraldine Dorso, Bayville, 08721 (201) 244-7400 Ext. 18
Brick Township	Joseph A. Cordo, Brick Town, 08723 (201) 477-3000 Ext. 240	Mike Iacobino, Brick Town, 08723 (201) 477-3000 Ext. 220
Dover Township	Lawrence Henbest, Toms River, 08753 (201) 341-1000 Ext. 302 Victoria Mickiewicz, Toms River	David Ciganek, Toms River, 08753 (201) 341-1000 Ext. 362
Eagleswood Township	Joseph C. Horner, Waretown, 08092 (609) 296-3040	Barbara A. Stover, West Creek, 08092 (609) 296-3040
Harvey Cedars Borough	Richard H. Schupeltz, Harvey Cedars, 08008 (609) 494-2843	George Laczko, Harvey Cedars, 08008 (609) 494-2843
Island Heights Borough	John A. Coan, Jr., Forked River, 08731 (201) 270-6415	Patricia Nichols, Island Heights, 08732 (201) 270-6415
Jackson Township	Frank R. Viafora, Jackson, 08527 (201) 928-1200 Ivan Mickle, Jackson	Marguerite Gilbertson, Jackson, 08527 (201) 928-1200
Lacey Township	Ethel M. Exel, Forked River, 08731 (609) 693-5408 Theresa Poznanski, Forked River	Muriel Cahill, Forked River, 08731 (609) 693-5282
Lakehurst Borough	John E. Currie, Lakehurst 08733 (201) 657-4141	Marie Bell, Lakehurst, 08733 (201) 657-4161
Lakewood Township	John A. Turtora, Lakewood, 08701 (201) 364-2500 Ext. 249 Joseph Canning, Lakewood Leonard F. Turtora, Lakewood	Barbara Jo Carney, Lakewood, 08701 (201) 364-2500 Ext. 221
Lavallette Borough	Michael M. Sturko, Toms River, 08735 (201) 793-7474 Doris Q. Card, Lavallette	Flora Shady, Lavallette, 08735 (201) 793-7474
Little Egg Harbor Twp	Joseph J. Sorrentino, Tuckerton, 08087 (609) 296-7246	Carolyn J. Rider, Tuckerton, 08087 (609) 296-7243
Long Beach Township	William P. Hyatt, Brant Beach, 08008 (609) 494-2153 Ext. 26	Mary Ann Mayo, Brant Beach 08008 (609) 494-2153 Ext. 15
Manchester Township	Joyce A. Jones, Lakehurst, 08733 (201) 657-8121 Ext. 70 John E. Currie, Lakehurst	Linda Alexander, Lakehurst, 08733 (201) 657-8121 Ext. 76
Mantoloking Borough	August G. St. John, Mantoloking, 08738 (201) 899-3434	William R. Wesson, Mantoloking, 08738 (201) 899-3434
Ocean Township	Joseph Horner, Waretown, 08758 (609) 693-3280	Josephine Gerdes, Waretown, 08758 (609) 693-3179
Ocean Gate Borough	Robert K. Mancke, Ocean Gate, 08740 (201) 269-3166	Laura E. Hawkins, Ocean Gate, 08740 (201) 269-3166
Pine Beach Borough	Robert K. Mancke, Pine Beach, 08741 (201) 349-6425	Christine R. Dehnz, Pine Beach, 08741 (201) 349-6425
Plumstead Township	John Keller, Jr., New Egypt, 08533 (609) 758-2241	Mildred Cramer, New Egypt, 08533 (609) 758-2266
Point Pleasant Borough	James L. Anderson, Pt. Pleasant, 08742 (201) 892-3434	Bernadine E. Regan, Pt. Pleasant, 08742 (201) 892-3434
Pt. Pleasant Beach Boro	James L. Anderson, Pt. Pleasant Beach, 08742. (201) 892-5060	Cynthia Anderson, Pt. Pleasant 08742 (201) 892-1118
Seaside Heights Borough	Walter Sturko, Seaside Hgts., 08751 (201) 793-9100	Kathleen Magaraci, Seaside Hgts., 08751 (201) 793-9100
Seaside Park Borough	Walter Sturko, Seaside Park, 08752 (201) 793-6787 Michael M. Sturko, Toms River	Joan McClister, Seaside Park, 08752 (201) 793-6787
Ship Bottom Borough	H. Richard Shupeltz, Ship Bottom, 08008 (609) 494-2171	Lillian Douglass, Ship Bottom, 08008 (609) 494-1613
South Toms River Boro	Anthony Halak, So. Toms River, 08753 (201) 349-0403	Lucinda M. Dugan, So. Toms River 08757 (201) 349-0339
Stafford Township	Arlene Oliver, Manahawkin, 08050 (609) 597-1069 Beth A. Marshall, Manahawkin	Jean Reese, Manahawkin, 08050 (609) 597-1067
Surf City Borough	Richard M. Warran, Surf City, 08008 (609) 494-6448	Ronald C. Freitag, Surf City, 08008 (609) 494-2400
Tuckerton Borough	Fred A. Smith, Manahawkin, 08089 (609) 296-4900	Anna B. Jacobi, Tuckerton, 08087 (609) 296-4900

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN PASSAIC COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bloomingdale Borough	Ronald F. Dooney, Bloomingdale, 07403 (201) 838-0778	Theresa V. Benack, Bloomingdale, 07403 (201) 838-0330
Clifton City	Alfred J. Greene, Jr., Clifton 07011 (201) 473-2600	John T. Murphy, Clifton, 07011 (201) 473-2600
Haledon Borough	Clyde R. Sherrow, Jr., Haledon, 07508 (201) 595-0268	Regina R. Hartley, Haledon, 07508 (201) 942-6538
Hawthorne Borough	Christine C. Collins, Hawthorne, 07506 (201) 427-1168	VACANCY, Hawthorne, 07506 (201) 427-1242
Little Falls Township	Margaret G. Poster, Little Falls, 07424 (201) 256-0272 James Morano, Jr., Little Falls	Jane Wright, Little Falls, 07424 (201) 256-0994
North Haledon	Michael S. Barker, Vernon, 07462 (201) 427-7520	Renate I. Lampe, N. Haledon, 07508 (201) 427-5810
Passaic City	Albert R. Galik, Passaic, 07055 (201) 365-5542	William Giaconia, Jr., Passaic, 07055 (201) 365-5530
Paterson City	George J. Sokalski, Paterson, 07505 (201) 881-3486 Charles Parmelli, Paterson James B. Krieger, Paterson	Kathleen Gibson, Paterson, 07505 (201) 881-3450
Pompton Lakes Borough	Frank Giovatto, Pompton Lakes 07442 (201) 835-0143 John Steinhauser, Pompton Lakes	John D. Sterling, Pompton Lakes, 07442 (201) 835-0143
Prospect Park Borough	Bert Nawyn, Prospect Park, 07508 (201) 942-6884	Marion DeVries, Prospect Park, 07508 (201) 790-7902
Ringwood Borough	Richard W. Supplee, Ringwood, 07456 (201) 962-7020	Charles E. De Deyn, Ringwood, 07456 (201) 962-7078
Totowa Borough	John W. Masklee, Totowa, 07512 (201) 956-1007	Angela Mecca, Totowa, 07512 (201) 956-1000
Wanaque Borough	Joseph R. Gilabert, Jr., Wanaque, 07465 (201) 839-3000	Lillian Freese, Wanaque, 07456 (201) 839-3000

Wayne Township	Dorothy Kreitz, Wayne, 07470 (201) 694-1800 Michael S. Barker, Wayne	Vincent R. Rinaldo, Wayne, 07470 (201) 694-1800
West Milford Township	Mary Mastro, W. Milford, 07480 (201) 728-7000	Joyce A. Wendelken, W. Milford, 07480 (201) 728-7000
West Paterson Borough	Andrew L. Allu, W. Paterson, 07424 (201) 345-8102	Andrew G. Carlotl, W. Paterson, 07424 (201) 345-8101

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN SALEM COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Alloway Township	George M. Taylor, Jr., Alloway, 08001 (609) 935-4080	John Zarin, Alloway, 08001 (609) 935-5562
Carneys Point Township	T. Ralph Smith, Carneys Point, 08069 (609) 299-9008	Phyllis Press, Carneys Point, 08069 (609) 299-1052
Elmer Borough	Harold H. Hofmann, Elmer, 08318 (609) 358-2401	Burroughs Timberman, Elmer, 08318 (609) 358-8636 or 358-4010
Elsinboro Township	Lee A. Harris, Salem, 08079 (609) 935-3539	Delores Marts, Salem, 08079 (609) 935-7346
Lower Alloways Creek Twp	Joseph M. Harasta, Salem, 08079 (609) 935-4480	Maryann Chapman, Hancocks Bridge, 08038 (609) 935-0355
Mannington Township	Donna Harris, Salem, 08079 (609) 935-6999	Donald A. Stiles, Salem, 08079 (609) 935-0421
Oldmans Township	Henry Newman, Jr., Pedricktown, 08067 (609) 299-1889 or 299-0567	Douglas M. Vass, Sr., Pedricktown, 08067 (609) 299-2794
Penns Grove Borough	Leon A. Mattioli, Penns Grove, 08069 (609) 299-3220	Emma D. Mallett, Penns Grove, 08069 (609) 299-4660
Pennsville Township	James T. Shidner, Pennsville, 08070 (609) 678-6262	Leon H. Kellmyer, Pennsville, 08070 (609) 678-4041
Pilesgrove Township	W. Kirk Horner, Harrisonville, 08039 (609) 478-4216 or 769-3424	Elmer C. Brown, Woodstown, 08098 (609) 769-2421
Pittsgrove Township	George M. Taylor, Jr., Elmer, 08318 (609) 358-3722	Leah Hopkins, Elmer, 08318 (609) 358-3723
Quinton Township	Lee A. Harris, Salem, 08079 (609) 935-2410	Henry R. Howell, Quinton, 08072 (609) 935-1507 or 935-2325
Salem City	Henry N. Nelson, Salem, 08079 (609) 935-2024	David A. Cawman, Salem, 08079 (609) 935-0372
Upper Pittsgrove Twp	R. Curtis Hackett, Elmer, 08318 (609) 358-8306	Doris Downer, Elmer, 08318 (609) 358-2137 or 358-8500
Woodstown Borough	J. Bruce Gahrs, Swedesboro, 08085 (609) 467-1399 or 769-2200	Elaine H. Urion, Woodstown, 08098 (609) 769-2200 or 769-0761

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN SOMERSET COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bedminister Township	Norman A. Stevens, Bedminister, 07921 (201) 658-3199	Mona Barba, Bedminister, 07921 (201) 658-3302
Bernards Township	Marcia Zujkowski, Basking Ridge, 07920 (201) 766-2510	Anna Kerr, Basking Ridge, 07920 (201) 766-2510
Bernardsville Borough	Charles J. Femminella, Bernardsville, 07924 (201) 766-3850	Mary Alice Pierson, Bernardsville, 07920 (201) 766-3002
Bound Brook Borough	George L. Sopko, Bound Brook, 08805 (201) 356-0833	Cynthia A. Wanzie, Bound Brook, 08805 (201) 356-0802
Branchburg Township	Frances S. Kuczynski, Somerville, 08876 (201) 526-1300	Blanche D. Mathers, Somerville, 08876 (201) 526-1300
Bridgewater Township	Norman A. Stevens, Bridgewater, 08807 (201) 725-6300	Mae E. Batistoni, Bridgewater, 08807 (201) 725-6300
Far Hills Borough	Hubert W. Amundsen, Jr., Far Hills, 07931 (201) 234-0611	Shirley Potts, Far Hills, 07931 (201) 234-0611
Franklin Borough	Burnham L. Hobbs, Jr., Somerset, 08873 (201) 873-2500	Louis Colo, Somerset, 08873 (201) 873-2500
Green Brook Township	Authur L. Lewis, Green Brook, 08812 (201) 968-2002	Samuel Romano, Green Brook,08812 (201) 968-2002
Hillsborough Township	Paul Endler [illegible]ic, 08853 (201) 369-[illegible]3	Ernest A. Snyder, Neshanic, 08853 (201) 369-4313
Manville Borough	William H. [illegible]er, Manville, 08835 (201) 725-97[illegible] Frank J. Gnatek	Stephen Balint, Manville, 08835 (201) 725-5025

Millstone Borough	Marcia Zujkowski, N. Plainfield, 07060 (201) 753-5650	Portia Orton, Somerville, 08876 (201) 874-5478
Montgomery Township	Charles W. Grayson, Belle Meade, 08502 (201) 359-8211	Barbara Pappas, Belle Meade, 08502 (201) 359-8211
North Plainfield Borough	August Church, N. Plainfield, 07060 (201) 756-5692	James A. Hannon, N. Plainfield, 07060 (201) 756-5601
Peapack-Gladstone Boro	John J. Butler, Gladstone, 07934 (201) 234-2254	Hattie L. Torma, Peapack, 07977 (201) 231-1300
Raritan Borough	N.R. Cantore, Jr., Raritan, 08869 (201) 231-1300	Mary Rose Moeller, Raritan, 08869 (201) 231-1300
Rocky Hill Borough	Wilbur Lowe, Skillman, 08558 (201) 359-3413	Nancy Metcalf, Rocky Hill, 08553 (609) 924-7445
Somerville Borough	Eugene J. Flaherty, Somerville, 08876 (201) 725-2300	Walter P. Michales, Somerville, 08876 (201) 725-2300
So. Bound Brook Boro	Art Lewis, Green Brook, 08812 (201) 356-0258	Catherine A. Hoats, S. Bound Brook, 08880 (201) 356-0258
Warren Township	Frances Reilly, Warren, 07060 (201)753-8000 Ext. 41	Loree Saums, Warren, 07060 (201) 753-8000
Watchung Borough	Roy Taylor, Jr., Watchung, 07060 (201) 756-3386	Dorothy P. Eaton, Watchung, 07060 (201) 756-8333

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN SUSSEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Andover Borough	Malcolm G. Smith, Tranquility, 07879 (201) 852-2186	Rita Wildrick, Andover, 07821 (201) 786-6221
Andover Township	Donald J. Sherman, Newton, 07860 (201) 383-6611	Dora Sanders, Newton, 07860 (201) 383-6611
Branchville Borough	Glen Lantz, Jr., Branchville, 07826 (201) 948-3000	Beverly Bathgate, Branchville, 07826 (201) 948-3721
Byram Township	John F. Gaynor, Stanhope, 07874 (201) 347-4729	George Micklesavage, Stanhope, 07874 (201) 347-6232
Frankford Township	John A. Dyksen, Augusta, 07822 (201) 948-4621	Elizabeth Hunt, Augusta, 07822 (201) 948-5566
Franklin Borough	Neil Cates, Jr., Franklin, 07416 (201) 827-5237	Louise Koellhoffer, Franklin, 07416 (201) 827-6585
Fredon Township	Jeffrey C. McNeice, Newton, 07860 (201) 383-7025	Christine J. Storch, Newton, 07860 (201) 383-7025
Green Township	Malcolm G. Smith, Tranquility, 07879 (201) 852-9333	Christine Storch, Andover 07821 (201) 852-9333
Hamburg Borough	Donald J. DeKorte, Hamburg, 07419 (201) 827-9230	Linda Pettenger, Hamburg, 07419 (201) 827-9230
Hampton Township	Irwin Sabin, Newton, 07860 (201) 383-3812 John A. Dyksen, Newton John Butler, Gladstone	Paul Cummins, Newton, 07860 (201) 383-3812
Hargdyston Township	Neil C. Cates, Jr., Franklin, 07416 (201) 827-5237	Julia Y. Lewis, Stockholm, 07460 (201) 827-3619
Hopatcong Borough	Leo M. Morris, Hopatcong, 07843 (201) 770-1200 Ext. 29 Charles G. Snively, Hopatcong Virginia B. Gonzalez, Hopatcong	Dorothy Valli, Hopatcong, 07843 (201) 770-1200 Ext. 27
Layfayette Township	John A. Dyksen, Lafayette, 07848 (201) 383-1817	Linda V. Pettenger, Lafayette, 07848 (201) 383-1817
Montague Township	Donald J. DeKorte, Montague, 07827 (201) 293-3332	Pamela Jerger, Montague, 07827 (201) 293-7027
Newton Township	Jeffrey C. McNeice, Newton, 07860 (201) 383-3524	Joyce Carr, Newton, 07860 (291) 383-3524
Ogdensburg Borough	John J. Butler, Ogdensburg, 07439 (201) 827-5934	Margaret Alfano, Ogdensburg, 07439 (201) 827-5934
Sandyston Township	Robert W. Pastor, Layton, 07851 (201) 827-3444 (Municipal Bldg.) (201) 948-6687 (Home)	Beverly Bathgate, Branchville, 07826 (201) 948-3721
Sparta Township	John W. Wyckoff, Sparta, 07871 (201) 729-2626	Farnham Vanderhoff, Sparta, 07871 (201) 729-4903
Stanhope Borough	John F. Gaynor, Stanhope, 07874 (201) 347-0173	Nancy Hoyt, Stanhope, 07874 (201) 347-0174

Stillwater Township	Robert Pastor, Middleville, 07855 (201) 383-9484	Donna Harford, Middleville, 07855 (201) 383-9484
Sussex Borough	William N. Hunt, Sussex, 07461 (201) 875-4831	Margaret Little, Sussex, 07431 (201) 875-4831
Vernon Township	Clifford K. Ryerson, Jr., Vernon, 07462 (201) 764-4056	Josephine Prisco, Vernon, 07462 (201) 764-4057
Walpack Township	John Dyksen, Branchville, 07826 (201) 948-3856	Delores Rosenkrans, Columbia, 07832 (201) 841-9582
Wantage Township	Donald J. DeKorte, Sussex, 07461 (201) 875-7193	Jennie Edsall, Sussex, 07461 (201) 875-7194

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN UNION COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Berkeley Heights Twp	Arthur L. Lewis, Berkeley Hghts, 07922 (201) 665-2291	Eris Naylor, Berkeley Hgts., 07922 (201) 665-2291
Clark Township	Theresa R. Enright, Clark, 07066 (201) 388-0870	Betty Jo Ziemer, Clark, 07066 (201) 388-3600
Cranford Township	John M. Duryee, Cranford, 07016 (201) 276-8900 Richard Rosenberg, Cranford	Harold Seymour, Jr., Cranford, 07016 (201) 276-8900
Elizabeth City	Joseph Amato, Elizabeth, 07201 (201) 820-4136	Anthony R. Chiodo, Elizabeth, 07201 (201) 820-4000
Fanwood Borough	Donald J. Sherman, Fanwood, 07023 (201) 322-8236	Llewyellen Fisher, Fanwood, 07023 (201) 322-8236
Garwood Borough	Leonard DiStefano, Garwood, 07027 (201) 789-0710 I. George Gasabona, Garwood	Eileen D. Masterson, Garwood, 07027 (201) 789-0475
Hillside Township	Charles Africano, Hillside, 07205 (201) 926-2222	Kathleen Kernusz, Hillside, 07205 (201) 926-5502
Kenilworth Borough	Robert Brennan, Kenilworth, 07033 (201) 276-5801	Dorothy Himpele, Kenilworth, 07033 (201) 276-5800
Linden City	Emanuel Frangella, Jr., Linden, 07036 (201) 486-3800 Patrick J. Rocks, Linden Florence Demcovitz, Linden	Dorothy T. Margavitz, Linden, 07036 (201) 486-3800
Mountainside Borough	Robert Koser, Mountainside, 07092 (201) 232-2400	Joan Nemick, Mountainside, 07092 (201) 232-2400
New Providence Boro	Leonard J. DiStefano, New Providence, 07974 (201) 665-1400 John F. O'Brien, New Providence Stanwood C. Stack, New Providence	Richard Burr, New Providence, 07974 (201) 665-1400
Plainfield City	William D. Wheeler, Plainfield, 07061 (201) 753-3203	Lorraine Stopinski, Plainfield, 07061 (201) 753-3215
Rahway City	Thomas Luby, Rahway, 07065 (201) 381-8000	Roger E. Pribush, Rahway, 07065 (201) 381-8000
Roselle Borough	Carmen Mistichelli, Roselle, 07203 (201) 245-5601	Vincent A. Belluscio, Roselle, 07203 (201) 245-5600
Roselle Park Borough	Paul J. Endler, Roselle Park, 07204 (201) 245-0818	Jeanne K. Decker, Roselle, 07204 (201) 245-0819
Scotch Plains Township	Mary Pearson, Scotch Plains, 07076 (201) 322-6700	Thomas Douress, Scotch Plains, 07076 (201) 322-6700
Springfield Township	Thomas McCullum, Springfield, 07081 (201) 376-5800	Corinne Eckmann, Springfield, 07081 (201) 376-5800
Summit City	George C. Harraka, Summit, 07901 (201) 273-6405	Carolyn Brattloff, Summit, 07901 (201) 273-6405
Union Township	Joseph Keaveny, Union, 07083 (201) 688-2800	Joseph J. Knet, Union 07083 (201) 688-2800
Westfield Town	Robert W. Brennan, Westfield, 07090 (201) 232-8000	Violet Jacob, Westfield, 07090 (201) 232-8000
Winfield Township	Thomas Boyle, So. Plainfield, 07080 (201) 925-3850	Margaret Gallagher, Winfield, 07036 (201) 925-3850

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN WARREN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Allamuchy Township	Dorothy S. McCarthy, Landing, 07850 (201) 852-5132	Betty C. Drake, Meadows, 07838 (201) 852-5132
Alpha Borough	Joseph L. Dyrek, Alpha, 08865 (201) 454-4941	Klara Tarsi, Alpha, 08865 (201) 454-0088
Belvidere Town	Edward D. Jacobe, Belvidere, 07823 (201) 475-3924	Lester P. Stout, Jr., Belvidere, 07823 (201) 475-4274
Blairstown Township	Donald D. Rowe, Blairstown, 07825 (201) 362-6643	Anna Fodera, Blairstown, 07825 (201) 362-6663 or 362-6897
Franklin Township	Estella Y. Truax, Broadway, 08808 (201) 689-3994	Frank H. Convey, Washington, 07882 (201) 689-3994
Frelinghuysen Township	Henry Natyzak, Johnsonburg, 07846 (201) 852-4305	Gloria Molnar, Blairstown, 07825 (201) 362-6287
Greenwich Township	Charles D. Apgar, Stewartsville, 08886 (201) 454-6154	Gordon Kobler, Stewartsville, 08886 (201) 859-0249
Hackettstown Town	J. Stanely Smith, Hackettstown, 07840 (201) 852-6767	Wilbur C. Willis, Hackettstown, 07840 (201) 852-3130
Hardwick Township	Henry C. Scheer, Jr., Blairstown, 07825 (201) 362-6528	Stella Kricksaer, Blairstown, 07825 (201) 362-6222
Harmony Township	Donald D. Rowe, Buttzville, 07829 (201) 475-5922	LeRoy V. Smith, Phillipsburg, 08865 (201) 475-2271
Hope Township	Henry Natyzak, Hope, 07844 (201) 459-5011 or 852-4305	VACANCY, Hope, 07844 (201) 459-5285
Independence Township	Joseph M. Dzurek, Great Meadows, 07838 (201) 852-4133	Christine Storch, Great Meadows, 07838 (201) 637-4133
Knowlton Township	Edward Jacobe, Sparta, 07871 (201) 496-4783	Gloria Molnar, Columbia, 07832 (201) 456-4816
Liberty Township	George M. DeMaria, Great Meadows, 07838 (201) 627-4925	Howard Gruver, Great Meadows, 07838 (201) 637-4579
Lopatcong Township	Enrico H. Angelozzi, Phillipsburg, 08865 (201) 859-3355	Carl R. Meixsell, Phillipsburg, 08865 (201) 859-3355
Mansfield Township	Russell S. Alpaugh, Jr., Oxford, 07863 (201) 689-3466 Thomas J. Hemelski, Hackettstown	Frederick Perry, Port Murray, 07865 (201) 689-6181
Oxford Township	Donald D. Rowe, Blairstown, 07825 (201) 475-5922	Joan Rowe, Oxford, 07863 (201) 453-2940
Pahaquarry Township	Sadie Van Campen, Columbia, 07832 (201) 841-9503	Lynne McGary, Stewartsville, 08886 (201) 476-6060
Phillipsburg Town	Enrico H. Angelozzi, Phillipsburg, 08865 (201) 454-5500	Joseph Hriczak, Phillipsburg, 08865 (201) 454-5500
Pohatcong Township	John Woolaver, Phillipsburg, 08865 (201) 454-4476	Reno Minardi, Phillipsburg, 08865 (201) 454-6121
Washington Borough	Estella Y. Truax, Washington, 07882 (201) 689-3799	Bernadette Tuttle, Washington, 07882 (201) 689-3601
Washington Township	Robert G. Housedorf, Washington 07882 (201) 689-7200	Marie E. Mueller, Washington, 07882 (201) 689-7200
White Township	Donald D. Rowe, Buttzville, 07829 (201) 475-5922	Helen Smith, Buttzville, 07829 (201) 475-2093

APPENDIX III

TAXES COLLECTED FOR DISTRIBUTION TO MUNICIPALITIES

TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES

1985

The attached Tables reflect State aid to municipalities totaling $936,721,668 in 1985.

FINANCIAL BUSINESS

(N.J.S.A. 54:10B—1 et seq.)
(N.J.S.A. 54:10A—1 et seq.)

This is a State collected tax on financial businesses in substantial competition with the business of national banks. Distribution is 50% State; 25% municipalities and 25% counties.

To Municipalities $1,604,572.

BUSINESS PERSONAL PROPERTY REPLACEMENT TAX

(N.J.S.A. 54:11D—1 et seq.)

Municipalities are assured of receiving no less from business personal property tax replacements than the greatest of the local levy of personal property tax in 1964, 1965, 1966, and 1967. Four tax laws are specified as the source for obtaining the required revenue. Any excess yield will be distributed in proportion to the local property tax level upon commercial, industrial and farm real estate. To Municipalities $158,703,834. Excess was $51,868,646.

Legislation was passed which provides an annual appropriation of not less than $158,703,834, which was the amount certified by the Director of the Division of Taxation October 15, 1976 (C. 3, P.L. 1977).

PUBLIC UTILITY

(N.J.S.A. 54:30A—16 et seq.)

The Division of Taxation collects both the Public Utility Franchise Tax and the Public Utility Gross Receipts for payment to municipalities after deducting administration costs ($233,831).

To municipalities $685,000,000.

MUNICIPAL PURPOSES TAX ASSISTANCE FUND

Revenue available under C. 10 and 11, P.L. 1980 is deposited in the Municipal Purposes Tax Assistance Fund for distribution under C. 12, P.L. 1980

*To Municipalities $59,999,999.

CORPORATION BUSINESS BANKING CORPORATIONS

(N.J.S.A. 54:10A—1 et seq.)

Banking Corporations are subject to Corporate Business Tax at the rate of 9% on allocated net income and two mills per dollar on allocated net worth. Distribution is 50% State; 25% municipalities and 25% counties.

To Municipalities $14,525,612.

INSURANCE FRANCHISE

(N.J.S.A. 54:18—12 et seq. and N.J.S.A. 54:16A—1 et seq.)

Insurance franchise taxes are payable by domestic insurance companies (87-1/2%) to the municipality and (12-1/2%) to the county in which the principal office of the taxpayer is located. The Division of Taxation collects the tax for payment to municipalities.

To Counties $2,100,251, To Municipalities $16,887,651.

*Supplemental payment of $2,067,935 was mandated by C. 268, P.L. 1985.

TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES—1985

County	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Public Utilities		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
1. Atlantic	$ 269,018	$ 32,962	$ 3,052,142	$ 386,398	$ 21,287,668	$ 5,944	$ 25,034,132
2. Bergen	2,425,282	218,081	15,194,316	2,535,048	71,234,551	168,338	91,775,616
3. Burlington	359,460	86,705	3,926,242	1,611,526	32,530,997	....	38,514,930
4. Camden	612,593	256,267	7,819,824	4,520,760	36,334,554	182,742	49,726,740
5. Cape May	225,114	3,973	1,196,084	115,732	14,217,906	....	15,758,809
6. Cumberland	134,877	4,782	2,325,375	1,040,769	8,181,699	....	11,687,502
7. Essex	1,908,449	118,478	28,506,680	16,096,360	61,662,564	10,487,144	118,779,675
8. Gloucester	240,543	13,444	2,456,932	1,183,813	16,309,656	....	20,204,388
9. Hudson	632,777	58,976	19,918,991	11,335,635	66,144,398	64,026	98,154,803
10. Hunterdon	228,290	902	1,715,408	65,205	11,129,265	6	13,139,076
11. Mercer	567,872	97,101	7,483,643	2,923,980	31,894,553	987,812	43,954,961
12. Middlesex	910,832	158,693	14,796,561	2,189,220	77,461,236	....	95,516,542
13. Monmouth	1,203,799	78,466	5,444,365	2,669,530	41,070,629	1,766,661	52,233,450
14. Morris	923,071	109,994	6,868,224	861,352	30,802,627	2,769,404	42,334,672
15. Ocean	602,422	6,649	2,003,799	1,505,604	32,631,466	....	36,749,940
16. Passaic	1,301,465	181,741	10,756,997	5,449,100	26,085,472	328	43,775,103
17. Salem	101,712	6,804	2,935,797	295,071	13,758,541	....	17,097,925
18. Somerset	478,854	6,286	4,996,777	636,497	18,785,946	....	24,904,360
19. Sussex	211,341	12,012	1,302,404	271,101	6,520,329	469,993	8,787,180
20. Union	1,013,972	149,291	14,244,444	3,922,923	58,666,734	75,053	78,072,417
21. Warren	173,869	2,967	1,658,829	385,376	8,289,209	....	10,510,250
Totals	$14,525,612	$1,604,572	$158,703,834	$59,999,999	$685,000,000	$16,887,651	$936,721,668

Difference in Totals Due to Rounding

ATLANTIC COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Public Utilities		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
1. Absecon City	$ 19,635	....	$ 31,079	$ 19,380	$ 516,574	....	$ 586,668
2. Atlantic City	72,868	$ 260	1,699,035	....	6,413,130	$5,944	8,191,237
3. Brigantine City	8,567	....	28,362	....	537,116	....	574,045
4. Buena Bor.	15,406	....	45,562	16,051	304,546	....	381,565
5. Buena Vista Twp.	6,012	....	45,571	....	477,288	....	528,871
6. Corbin City	....	....	2,005	....	62,856	....	64,861
7. Egg Harbor City	7,609	....	62,001	70,702	266,874	....	407,186
8. Egg Harbor Twp.	10,417	....	115,564	....	3,994,595	....	4,120,576
9. Estell Manor City	....	....	7,679	....	174,345	....	182,024
10. Folsom Bor.	....	....	22,273	5,897	142,944	....	171,114
11. Galloway Twp.	6,225	....	114,459	....	1,229,460	....	1,350,144
12. Hamilton Twp.	4,857	....	149,577	....	1,778,097	....	1,932,531
13. Hammonton Town	13,666	357	197,737	44,291	768,853	....	1,024,904
14. Linwood City	16,438	24,494	40,940	13,334	421,970	....	517,176
15. Longport Bor.	3,877	....	6,337	....	147,305	....	157,519
16. Margate City	17,691	....	55,561	....	825,651	....	898,903
17. Mullica Twp.	....	....	33,505	....	283,570	....	317,075
18. Northfield City	23,168	2,964	93,913	19,271	492,343	....	631,659
19. Pleasantville City	11,314	316	138,443	150,649	997,982	....	1,298,704
20. Port Republic City	....	....	5,963	....	129,794	....	135,757
21. Somers Point City	10,868	....	82,199	28,307	596,223	....	719,597
22. Ventnor City	17,013	4,572	65,845	18,516	598,356	....	704,302
23. Weymouth Twp.	3,388	....	8,531	....	125,796	....	137,715
Totals	$269,018	$32,962	$3,052,142	$386,398	$21,287,668	$5,944	$25,034,133

Difference in Totals Due to Rounding

BERGEN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Allendale Bor.	$ 6,822	....	$ 46,442	$ 10,624	$ 1,083,489	....	$ 1,147,377
2. Alpine Bor.	....	....	14,813	....	317,078	....	331,891
3. Bergenfield Bor.	29,624	....	227,290	78,691	1,147,428	....	1,483,033
4. Bogota Bor.	37,595	....	261,020	74,555	368,616	....	741,786
5. Carlstadt Bor.	50,084	$ 583	349,044	....	1,000,736	....	1,400,447
6. Cliffside Park Bor.	28,194	....	150,927	51,746	676,073	....	906,940
7. Closter Bor.	18,036	....	94,024	15,384	1,162,009	....	1,289,453
8. Cresskill Bor.	16,263	....	67,867	14,490	662,057	....	760,677
9. Demarest Bor.	11,574	....	14,453	8,988	391,606	....	426,621
10. Dumont Bor.	17,625	....	68,051	162,714	934,794	....	1,183,184
11. East Rutherford Bor.	12,175	6	406,957	....	1,295,157	....	1,714,295
12. Edgewater Bor.	13,737	....	767,547	....	283,725	....	1,065,009
13. Elmwood Park Bor.	53,885	20	422,264	46,333	906,763	....	1,429,265
14. Emerson Bor.	10,923	....	71,941	18,565	483,337	....	584,766
15. Englewood City	99,590	921	648,291	55,834	2,076,400	....	2,881,037
16. Englewood Cliffs Bor.	46,442	83,447	296,197	....	596,097	....	1,022,183
17. Fair Lawn Bor.	81,682	1,621	758,667	73,791	3,193,954	....	4,109,715
18. Fairview Bor.	16,537	....	212,947	95,179	548,182	....	872,845
19. Fort Lee Bor.	93,378	1,210	147,976	63,064	1,211,347	....	1,516,975
20. Franklin Lakes Bor.	28,026	....	74,212	....	1,399,808	....	1,502,046
21. Garfield City	49,397	....	479,103	291,573	1,066,941	....	1,887,014
22. Glen Rock Bor.	53,631	1,559	103,794	23,076	846,709	....	1,028,769
23. Hackensack City	362,561	44,364	1,404,865	93,772	2,419,926	....	4,325,488
24. Harrington Park Bor.	10,650	....	11,170	8,772	392,830	....	423,962
25. Hasbrouck Heights Bor.	26,536	....	103,308	27,999	860,479	....	1,018,322
26. Haworth Bor.	8,446	....	19,974	5,600	519,249	....	553,269
27. Hillsdale Bor.	39,448	....	83,861	23,436	1,047,412	....	1,194,197
28. Hohokus Bor.	6,563	....	33,545	....	409,678	....	449,786
29. Leonia Bor.	28,643	....	50,899	20,913	952,527	....	1,052,982
30. Little Ferry Bor.	20,406	....	109,757	25,909	585,999	....	742,071
31. Lodi Bor.	38,575	20	363,125	228,209	991,651	....	1,621,580
32. Lyndhurst Twp.	43,271	....	471,525	49,054	927,261	....	1,491,111
33. Mahwah Twp.	32,340	48	416,433	19,310	2,093,810	....	2,561,941
34. Maywood Bor.	21,557	....	158,801	24,475	723,293	....	928,126
35. Midland Park Bor.	20,668	....	138,366	16,790	394,517	....	570,341

BERGEN COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
36. Montvale Bor.	31,072	57,888	149,682	....	1,114,321	....	352,963
37. Moonachie Bor.	11,774	....	146,717	....	448,324	....	606,815
38. New Milford Bor.	23,656	....	73,146	52,882	1,299,809	....	1,449,493
39. North Arlington Bor.	35,808	772	151,182	161,373	727,834	....	1,076,969
40. Northvale Bor.	14,475	....	205,393	7,964	367,787	....	595,619
41. Norwood Bor.	10,851	....	61,563	7,628	516,018	....	596,060
42. Oakland Bor.	28,596	....	139,196	30,598	812,372	....	1,010,762
43. Old Tappan Bor.	12,247	....	38,691	....	961,130	....	1,012,068
44. Oradell Bor.	31,040	....	64,817	13,970	998,414	....	1,108,241
45. Palisades Park Bor.	16,473	281	145,260	39,940	617,336	....	819,290
46. Paramus Bor.	89,760	16,411	1,237,719	....	2,850,779	$108,081	4,320,750
47. Park Ridge Bor.	20,597	....	84,359	18,881	296,223	....	420,060
48. Ramsey Bor.	34,176	....	232,052	23,305	1,447,871	18,093	1,755,497
49. Ridgefield Bor.	49,801	757	218,106	....	6,938,609	....	7,207,273
50. Ridgefield Park Twp.	12,655	....	211,883	113,752	660,977	....	999,267
51. Ridgewood Village	71,219	493	256,346	45,657	1,616,633	....	1,990,348
52. River Edge	24,372	....	82,811	26,647	824,718	....	958,548
53. River Vale Twp.	11,613	....	62,067	20,267	641,517	....	735,464
54. Rochelle Park Twp.	25,622	....	94,642	9,053	411,366	....	540,683
55. Rockleigh Bor.	....	....	39,203	....	63,048	....	102,251
56. Rutherford Bor.	77,818	....	157,260	51,401	971,199	....	1,257,678
57. Saddle Brook Twp.	29,710	174	362,887	25,951	1,163,940	42,164	1,624,826
58. Saddle River Bor.	5,197	....	4,955	....	572,521	....	582,673
59. South Hackensack Twp.	- 15	....	297,378	....	345,882	....	643,245
60. Teaneck Twp.	75,648	576	373,333	103,498	2,345,712	....	2,898,767
61. Tenafly Bor.	61,958	....	146,394	....	1,082,662	....	1,291,014
62. Teterboro Bor.	9,427	....	161,254	....	90,075	....	260,756
63. Upper Saddle River Bor.	2,494	266	92,976	....	1,049,479	....	1,145,215
64. Waldwick Bor.	10,404	....	88,000	27,780	2,276,867	....	2,403,051
65. Wallington Bor.	26,884	....	120,405	37,024	396,872	....	581,185
66. Washington Twp.	13,950	....	24,535	22,134	617,430	....	678,049
67. Westwood Bor.	40,193	3,473	177,692	25,951	830,684	....	1,077,993
68. Woodcliff Lake Bor.	10,130	3,192	47,801	....	503,532	....	564,655
69. Wood-Ridge Bor.	29,586	....	403,495	13,885	470,707	....	917,673
70. Wyckoff Twp.	41,167	....	91,124	26,661	930,965	....	1,089,917
Totals	$2,425,282	$218,081	$15,294,316	$2,535,048	$71,234,551	$168,338	$91,875,622

Difference in Totals Due to Rounding

BURLINGTON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Bass River Twp.	$ 1,856	....	$ 22,270	....	$ 86,170	....	$ 110,296
2. Beverly City	6,373	....	23,660	$17,169	160,605	....	207,807
3. Bordentown City	12,522	....	77,709	22,420	276,601	....	389,252
4. Bordentown Twp.	19,286	....	125,573	21,735	571,302	....	737,896
5. Burlington City	14,301	$ 498	131,447	....	7,155,461	....	7,301,707
6. Burlington Twp.	12,399	407	335,208	....	3,418,969	....	3,766,983
7. Chesterfield Twp.	4,635	....	35,732	....	288,226	....	328,593
8. Cinnaminson Twp.	24,166	20	285,662	....	1,517,910	....	1,827,758
9. Delanco Twp.	2,162	....	159,815	13,300	268,797	....	444,074
10. Delran Twp.	8,184	....	186,979	59,538	785,255	....	1,039,956
11. Eastampton Twp.	1,326	....	17,259	....	278,529	....	297,114
12. Edgewater Park Twp.	2,162	....	99,527	49,377	421,634	....	572,700
13. Evesham Twp.	11,686	11,455	100,223	....	1,883,937	....	2,007,301
14. Fieldsboro Bor.	....	....	65,648	....	31,206	....	96,854
15. Florence Twp.	13,521	....	415,379	34,299	591,783	....	1,054,982
16. Hainesport Twp.	2,424	....	54,573	....	262,149	....	319,146
17. Lumberton Twp.	4,984	....	90,982	....	911,517	....	1,007,483
18. Mansfield Twp.	1,987	....	30,529	....	346,687	....	379,203
19. Maple Shade Twp.	6,968	8,824	114,045	93,492	1,077,743	....	1,301,072
20. Medford Twp.	17,045	....	87,656	....	1,408,101	....	1,512,802
21. Medford Lakes Bor.	10,762	....	6,493	17,003	242,048	....	276,306
22. Moorestown Twp.	29,874	62,905	469,750	28,242	1,200,018	....	1,790,789
23. Mount Holly Twp.	39,054	2,125	157,668	55,649	774,657	....	1,029,153
24. Mount Laurel Twp.	37,379	245	153,216	....	1,256,792	....	1,447,632
25. New Hanover Twp.	1,982	....	3,831	....	277,341	....	283,154

BURLINGTON COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
26. North Hanover Twp.	1,985	....	21,776	....	522,961	....	546,722
27. Palmyra Bor.	8,014	....	51,528	31,158	312,981	....	403,681
28. Pemberton Bor.	3,093	....	10,292	17,788	44,741	....	75,914
29. Pemberton Twp.	13,192	....	50,811	540,679	1,509,669	....	2,114,351
30. Riverside Twp.	6,376	122	177,823	....	538,711	....	723,032
31. Riverton Bor.	8,852	....	15,292	11,136	169,545	....	204,825
32. Shamong Twp.	1,209	....	12,908	....	242,096	....	256,213
33. Southampton Twp.	9,922	....	40,674	....	794,049	....	844,645
34. Springfield Twp.	3,000	....	40,111	....	235,397	....	278,508
35. Tabernacle Twp.	2,015	....	14,853	....	317,237	....	334,105
36. Washington Twp.	....	....	23,295	....	43,339	....	66,634
37. Westhampton Twp.	2,233	....	45,081	....	426,252	....	473,566
38. Willingboro Twp.	11,648	104	146,373	598,540	1,731,036	....	2,487,701
39. Woodland Twp.	....	....	6,643	....	84,089	....	90,732
40. Wrightstown Bor.	880	....	17,947	....	65,456	....	84,283
Totals	$359,460	$86,705	$3,926,242	$1,611,526	$32,530,997	....	$38,514,925

Difference in Totals Due to Rounding

CAMDEN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Audubon Bor.	$ 10,402	....	$ 149,537	$ 40,696	$ 621,921	....	$ 822,556
2. Audubon Park Bor.	....	....	8,889	22,500	20,448	....	51,847
3. Barrington Bor.	107	....	241,286	87,603	414,231	....	743,227
4. Bellmawr Bor.	9,128	....	104,441	67,437	806,911	....	987,917
5. Berlin Bor.	10,005	....	60,669	20,420	405,616	....	496,710
6. Berlin Twp.	6,795	$ 86	14,137	26,170	825,151	....	872,339
7. Brooklawn Bor.	424	....	28,529	11,294	143,395	....	183,642
8. Camden City	101,388	2,333	3,052,370	2,855,142	6,222,370	....	12,233,603
9. Cherry Hill Twp.	134,519	130,628	1,206,985	....	5,038,048	$180,576	6,690,756
10. Chesilhurst Bor.	....	....	5,740	....	102,233	....	107,973
11. Clementon Bor.	321	4,298	37,522	96,939	246,283	....	385,363
12. Collingswood Bor.	35,907	1,290	115,852	216,880	693,066	....	1,062,995
13. Gibbsboro Bor.	5,048	....	58,587	10,067	197,234	....	270,936
14. Gloucester City	16,113	....	392,858	74,920	1,768,525	....	2,252,416
15. Gloucester Twp.	24,260	....	156,115	231,661	2,699,318	....	3,111,354
16. Haddon Twp.	1,740	320	111,168	65,349	870,897	....	1,049,474
17. Haddonfield Bor.	69,883	104,371	109,678	26,694	765,793	....	1,076,419
18. Haddon Heights Bor.	18,082	30	45,423	30,588	610,921	....	705,044
19. Hi-Nella Bor.	5,476	....	4,457	21,625	60,485	....	92,043
20. Laurel Springs Bor.	193	....	10,871	23,418	158,916	....	193,398
21. Lawnside Bor.	3,895	....	43,644	14,485	420,611	....	482,635
22. Lindenwold Bor.	9,872	....	25,768	109,651	667,919	....	813,210
23. Magnolia Bor.	3,800	....	34,776	25,016	310,623	....	374,215
24. Merchantville Bor.	27,228	470	29,519	40,072	332,219	....	429,508
25. Mt. Ephraim Bor.	10,127	....	32,157	20,981	279,526	....	342,791

CAMDEN COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Public Utilities		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
26. Oaklyn Bor.	10,545	....	26,707	19,630	224,239	....	281,121
27. Pennsauken Twp.	42,880	12,434	1,142,006	116,171	3,988,861	2,365	5,304,717
28. Pine Hill Bor.	3,641	....	9,757	60,245	506,048	....	579,691
29. Pine Valley Bor.	....	....	949	....	2,164	....	3,113
30. Runnemede Bor.	9,921	....	69,972	46,637	616,187	....	742,717
31. Somerdale Bor.	283	....	41,002	87,613	367,535	....	496,433
32. Stratford Bor.	4,417	....	59,598	....	476,974	....	540,989
33. Tavistock Bor.	....	....	2,316	....	1,083	....	3,399
34. Voorhees Twp.	28,652	....	150,478	....	1,086,109	....	1,265,239
35. Waterford Twp.	940	....	28,736	....	792,942	....	822,618
36. Winslow Twp.	6,345	5	197,908	....	3,491,800	....	3,696,058
37. Woodlynne Bor.	253	....	9,410	50,855	97,952	....	158,470
Totals	$612,593	$256,267	$7,819,824	$4,520,760	$36,334,554	$182,941	$49,726,936

Difference In Totals Due to Rounding

CAPE MAY COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Avalon Bor.	$ 5,381	....	$ 31,033	....	$ 457,602	....	$ 494,016
2. Cape May City	9,220	....	108,826	$ 8,038	332,281	....	458,365
3. Cape May Point Bor.	....	....	236	....	22,076	....	22,312
4. Dennis Twp.	848	....	16,927	....	596,008	....	613,783
5. Lower Twp.	32,785	....	149,040	50,842	918,987	....	1,151,654
6. Middle Twp.	24,490	$ 650	96,299	....	2,528,269	....	2,649,708
7. North Wildwood City	17,937	1,516	98,179	....	437,794	....	555,426
8. Ocean City	30,476	1,808	223,828	....	2,060,223	....	2,316,335
9. Sea Isle City	3,410	....	18,817	....	303,004	....	325,231
10. Stone Harbor Bor.	6,486	....	20,604	....	249,270	....	276,360
11. Upper Twp.	16,020	....	9,436	....	4,763,189	....	4,788,645
12. West Cape May Bor.	1,477	....	4,804	3,343	84,445	....	94,069
13. West Wildwood Bor.	....	....	2,567	....	47,017	....	49,584
14. Wildwood City	64,420	....	267,082	....	964,859	....	1,296,361
15. Wildwood Crest Bor.	11,574	....	124,308	....	380,542	....	516,424
16. Woodbine Bor.	590	....	24,099	53,509	72,340	....	150,538
Totals	$225,114	$3,973	$1,196,084	$115,732	$14,217,906	....	$15,758,809

Difference in Totals Due to Rounding

CUMBERLAND COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Bridgeton City	$ 35,560	$ 374	$ 579,481	$ 404,643	$1,040,104	....	$ 2,060,162
2. Commercial Twp.	1,521	....	39,468	....	289,638	....	330,627
3. Deerfield Twp.	384	....	26,042	....	208,150	....	234,576
4. Downe Twp.	....	....	33,870	....	172,502	....	206,372
5. Fairfield Twp.	479	....	20,645	....	233,165	....	254,289
6. Greenwich Twp.	120	....	19,910	....	42,337	....	62,367
7. Hopewell Twp.	2,810	....	36,495	....	184,527	....	223,832
8. Lawrence Twp.	4,431	....	29,219	11,083	154,632	....	199,365
9. Maurice River Twp.	....	....	59,276	27,461	377,701	....	464,438
10. Millville City	35,624	2,238	478,330	340,699	1,640,232	....	2,497,123
11. Shiloh Bor.	120	....	4,598	....	18,022	....	22,740
12. Stow Creek Twp.	....	....	20,760	....	80,549	....	101,309
13. Upper Deerfield Twp.	4,439	....	109,659	....	1,140,584	....	1,254,682
14. Vineland City	49,390	2,170	867,623	256,883	2,599,556	....	3,775,622
Totals	$134,877	$4,782	$2,325,375	$1,040,769	$8,181,699	....	$11,687,502

Difference in Totals Due to Rounding

ESSEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Belleville Town	$ 3,838	....	$ 910,854	$ 416,186	$ 2,168,208	....	$ 3,499,086
2. Bloomfield Town	82,324	$ 979	1,039,063	493,181	2,451,332	....	4,066,879
3. Caldwell Bor.	32,471	....	123,074	22,297	540,170	....	718,012
4. Cedar Grove Twp.	31,585	1,301	169,251	29,933	864,741	....	1,096,811
5. East Orange City	52,201	1,506	1,418,777	2,656,331	3,237,409	$ 219,403	7,585,627
6. Essex Fells Bor.	....	....	6,004	....	224,374	....	230,378
7. Fairfield Bor.	39,275	638	507,852	....	850,072	....	1,397,837
8. Glen Ridge Bor.	16,380	....	42,030	20,933	335,601	....	414,944
9. Irvington Town	32,157	1,215	724,901	1,493,005	2,213,296	....	4,464,574
10. Livingston Twp.	28,219	21,311	406,901	....	2,365,804	296,046	3,118,281
11. Maplewood Twp.	56,590	3,817	296,572	69,307	1,304,910	....	1,731,196
12. Millburn Twp.	109,553	....	437,625	....	2,287,602	902,979	3,737,759
13. Montclair Town	82,522	....	393,966	112,711	2,243,826	....	2,833,023
14. Newark City	1,040,846	17,339	19,172,987	9,610,078	29,001,449	9,068,717	67,911,416
15. North Caldwell Bor.	417	....	26,802	10,741	409,663	....	447,623
16. Nutley Town	50,511	285	600,199	82,960	1,781,919	....	2,515,874
17. Orange City	44,513	1,004	799,989	858,840	2,085,836	....	3,790,182
18. Roseland Bor.	14,545	....	162,787	....	669,638	....	846,970
19. South Orange Village	42,202	2,035	164,009	43,527	1,344,832	....	1,596,605
20. Verona Bor.	25,662	2,793	174,455	34,381	796,211	....	1,033,502
21. West Caldwell Bor.	38,680	....	242,160	21,591	1,140,138	....	1,442,569
22. West Orange Town	83,958	64,263	686,421	119,361	3,345,533	....	4,299,536
Totals	$1,908,449	$118,478	$28,506,680	$16,095,360	$61,662,564	$10,487,144	$118,778,684

Difference in Totals Due to Rounding

GLOUCESTER COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Public Utilities		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
1. Clayton Bor.	$ 1,476	....	$ 45,148	$ 88,590	$ 390,639	....	$ 525,853
2. Deptford Twp.	23,334	$ 650	169,201	246,362	1,589,614	....	2,029,161
3. East Greenwich Twp.	3,226	2,665	33,032	....	1,032,911	....	1,071,834
4. Elk Twp.	295	....	19,123	....	236,861	....	256,279
5. Franklin Twp.	7,424	....	56,009	58,306	1,086,993	....	1,208,732
6. Glassboro Bor.	15,517	5,595	245,855	220,787	1,111,722	....	1,599,476
7. Greenwich Twp.	6,008	....	393,108	....	584,857	....	983,973
8. Harrison Twp.	12,301	....	38,490	....	266,054	....	316,845
9. Logan Twp.	2,630	....	66,548	....	341,714	....	410,892
10. Mantua Twp.	14,575	56	60,696	38,975	615,570	....	729,872
11. Monroe Twp.	12,913	1,306	126,176	104,269	3,384,213	....	3,628,877
12. National Park Bor.	5,007	....	6,747	24,276	362,475	....	398,505
13. Newfield Bor.	7,752	....	20,446	6,254	95,236	....	129,688
14. Paulsboro Bor.	10,333	....	122,362	79,274	233,310	....	445,279
15. Pitman Bor.	13,749	2	120,457	117,116	391,318	....	642,642
16. South Harrison Twp.	....	....	20,757	....	67,306	....	88,063
17. Swedesboro Bor.	4,704	....	86,783	....	132,217	....	223,704
18. Washington Twp.	15,870	1,616	106,320	113,850	1,721,960	....	1,959,616
19. Wenonah Bor.	137	....	3,976	7,511	121,218	....	132,842
20. West Deptford Twp.	37,755	106	407,630	....	1,053,209	....	1,498,700
21. Westville Bor.	9,070	....	45,409	23,553	258,562	....	336,594
22. Woodbury City	28,843	1,448	161,160	43,230	797,882	....	1,032,563
23. Woodbury Heights Bor.	7,622	....	41,968	11,459	234,989	....	296,038
24. Woolwich Twp.	....	....	59,528	....	198,826	....	258,354
Totals	$240,543	$13,444	$2,456,932	$1,183,813	$16,309,656	....	$20,204,382

Difference in Totals Due to Rounding

HUDSON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Bayonne City............................	$ 71,965	$ 1,553	$ 2,816,890	$ 918,254	$ 3,313,060	....	$ 7,121,722
2. East Newark Bor.....................	8,782	....	223,317	24,628	102,261	....	358,988
3. Guttenberg Town.....................	14,125	....	104,817	21,117	201,473	....	341,532
4. Harrison Town..........................	11,429	....	1,109,919	....	7,228,084	....	8,349,432
5. Hoboken City	29,107	....	1,963,236	975,010	1,403,859	....	4,371,212
6. Jersey City	218,013	25,624	6,978,226	5,989,658	32,396,830	$64,026	45,672,377
7. Kearny Town............................	48,662	29,185	2,268,537	....	14,270,921	....	16,617,305
8. North Bergen Twp.................	22,486	83	1,176,441	557,243	2,626,768	....	4,383,021
9. Secaucus Town........................	57,383	....	646,635	....	1,359,062	....	2,063,080
10. Union City................................	105,923	1,531	1,163,791	1,619,451	1,622,565	....	4,513,261
11. Weehawken Twp......................	11,387	....	504,136	192,949	426,915	....	1,135,387
12. West New York Town...........	32,515	998	963,046	1,037,324	1,192,330	....	3,226,213
Totals....................................	$632,777	$58,976	$19,918,991	$11,335,635	$66,144,398	$64,026	$98,154,803

Difference in Totals Due to Rounding

HUNTERDON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Alexandria Twp.	....	....	$ 45,779	....	$ 192,044	....	$ 237,823
2. Bethlehem Twp.	....	....	30,934	....	150,540	....	181,474
3. Bloomsbury Bor.	$ 8,206	....	13,544	....	29,182	....	50,932
4. Califon Bor.	5,803	....	13,530	$ 2,953	51,105	....	73,391
5. Clinton Town	31,462	....	42,364	4,798	81,518	....	160,142
6. Clinton Twp.	5,082	....	100,233	....	483,342	....	588,657
7. Delaware Twp.	976	....	72,078	....	231,899	....	304,953
8. East Amwell Twp.	742	....	59,095	....	193,835	....	253,672
9. Flemington Bor.	27,440	$898	108,091	9,674	223,955	....	370,058
10. Franklin Twp.	6,704	....	53,402	....	158,474	....	218,580
11. Frenchtown Bor.	7,446	....	45,749	....	49,370	....	102,565
12. Glen Gardner Bor.	5,010	....	6,240	11,992	37,230	....	60,472
13. Hampton Bor.	....	....	7,717	7,783	39,626	....	55,126
14. High Bridge Bor.	4,507	....	84,678	11,865	96,999	....	198,049
15. Holland Twp.	4,374	....	51,415	....	3,162,227	$6	3,218,022
16. Kingwood Twp.	5,830	....	53,838	....	187,795	....	247,463
17. Lambertville City	16,816	4	76,856	....	211,146	....	304,822
18. Lebanon Bor.	6,537	....	11,313	....	50,479	....	68,329
19. Lebanon Twp.	....	....	48,263	....	2,188,152	....	2,236,415
20. Milford Bor.	12,589	....	192,499	....	252,796	....	457,884
21. Raritan Twp.	49,025	....	318,031	16,140	1,117,382	....	1,500,578
22. Readington Twp.	17,656	....	109,472	....	987,585	....	1,114,713
23. Stockton Bor.	1,961	....	5,690	....	36,539	....	44,190
24. Tewksbury Twp.	4,101	....	84,970	....	274,919	....	363,990
25. Union Twp.	6,025	....	49,485	....	152,212	....	207,722
26. West Amwell Twp.	....	....	30,142	....	488,914	....	519,056
Totals....................................	$228,290	$902	$1,715,408	$65,205	$11,129,265	$6	$13,139,078

Difference in Totals Due to Rounding

MERCER COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. East Windsor Twp.	$ 18,911	$ 2,492	$ 283,940	$ 74,233	$ 1,058,216	....	$ 1,437,792
2. Ewing Twp.	26,990	11	1,268,158	....	2,320,767	$896,495	4,512,421
3. Hamilton Twp.	99,878	9,206	977,727	330,409	15,868,050	....	17,285,270
4. Hightstown Bor.	17,546	935	86,806	49,128	281,957	....	436,372
5. Hopewell Bor.	8,779	....	32,916	5,348	110,695	....	157,738
6. Hopewell Twp.	11,367	....	277,737	....	1,183,806	....	1,472,910
7. Lawrence Twp.	47,358	78,775	596,204	40,517	2,344,920	1,317	3,109,091
8. Pennington Bor.	10,279	....	22,639	4,527	136,355	....	173,800
9. Princeton Bor.	104,198	....	190,926	28,967	766,673	....	1,090,764
10 Princeton Twp.	21,505	....	142,513	21,643	1,122,880	....	1,308,541
11. Trenton City	168,444	5,684	3,282,238	2,355,543	4,526,552	....	10,338,461
12. Washington Twp.	4,115	....	63,682	....	919,764	....	987,561
13. West Windsor Twp.	28,502	....	258,156	13,664	1,253,918	....	1,554,240
Totals	$567,872	$97,101	$7,483,643	$2,923,980	$31,894,553	$897,812	$43,864,961

Difference in Totals Due to Rounding

MIDDLESEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Carteret Bor.	$ 7,323	....	$ 893,876	$ 63,706	$ 1,302,803	....	$ 2,267,708
2. Cranbury Twp.	21,420	....	140,506	....	330,933	....	492,859
3. Dunellen Bor.	4,215	$ 366	213,462	20,667	350,963	....	589,673
4. East Brunswick Twp.	72,765	2,277	587,009	89,764	2,742,054	....	3,493,869
5. Edison Twp.	189,916	11,007	1,328,231	....	15,493,254	....	17,022,408
6. Helmetta Bor.	....	....	68,541	2,820	74,124	....	145,485
7. Highland Park Bor.	18,702	....	133,207	129,393	579,416	....	860,718
8. Jamesburg Bor.	4,984	....	36,796	19,809	224,746	....	286,335
9. Metuchen Bor.	48,024	1,513	296,771	32,135	962,451	....	1,340,894
10. Middlesex Bor.	6,537	....	259,445	36,476	1,077,609	....	1,380,067
11. Milltown Bor.	10,174	....	98,343	....	205,096	....	314,613
12. Monroe Twp.	39,189	....	157,211	....	1,346,790	....	1,543,190
13. New Brunswick City	69,089	4,849	1,138,600	593,534	2,266,127	....	4,072,199
14. North Brunswick Twp.	21,567	49,479	1,104,157	....	2,391,834	....	3,567,037
15. Old Bridge Twp.	94,500	....	296,258	555,422	2,937,016	....	3,883,196
16. Perth Amboy City	30,525	1,523	1,672,439	423,620	1,802,094	....	3,930,201
17. Piscataway Twp.	21,548	1,253	829,027	....	3,379,424	....	4,231,252
18. Plainsboro Twp.	13,539	....	74,379	....	533,109	....	621,027
19. Sayreville Bor.	39,080	....	1,449,162	....	10,006,530	....	11,494,772
20. South Amboy City	40,605	....	57,453	....	4,170,206	....	4,268,264
21. South Brunswick Twp.	17,019	....	607,979	....	3,327,348	....	3,952,346
22. South Plainfield Bor.	24,066	1,551	583,461	38,579	1,778,993	....	2,426,650
23. South River Bor.	22,486	349	126,011	150,980	332,044	....	631,870
24. Spotswood Bor.	8,328	....	236,687	32,313	431,979	....	709,307
25. Woodbridge Twp.	85,231	84,526	2,407,549	....	19,413,293	....	21,990,599
Totals	$910,832	$158,693	$14,796,561	$2,189,220	$77,461,236	....	$95,516,539

Difference in Totals Due to Rounding

MONMOUTH COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Public Utilities		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
1. Aberdeen Twp.	$ 16,699	....	$ 223,552	$ 184,610	$ 663,033	....	$ 1,087,894
2. Allenhurst Bor.	32,078	....	11,771	1,572	187,510	....	232,931
3. Allentown Bor.	13,529	....	7,196	21,721	78,033	....	120,479
4. Asbury Park City	43,471	$ 1,794	466,926	394,629	922,368	....	1,829,188
5. Atlantic Highlands Bor.	13,583	1,792	33,875	15,285	234,922	....	299,457
6. Avon-By-The-Sea Bor.	12,026	....	13,967	5,413	137,412	....	168,818
7. Belmar Bor.	7,447	....	57,040	19,566	325,742	....	409,795
8. Bradley Beach Bor.	26,895	....	37,155	56,504	271,446	....	392,000
9. Brielle Bor.	11,668	200	35,275	8,143	236,039	....	291,325
10. Colts Neck Twp.	12,051	....	62,269	....	1,161,799	....	1,236,119
11. Deal Bor.	3,559	....	7,825	....	389,374	....	400,758
12. Eatontown Bor.	42,850	5	250,472	119,548	750,791	....	1,163,666
13. Englishtown Bor.	4,211	....	20,624	3,412	56,077	....	84,324
14. Fair Haven Bor.	15,651	....	24,922	13,215	344,105	....	397,893
15. Farmingdale Bor.	19,035	....	22,077	....	57,497	....	98,609
16. Freehold Bor.	41,804	7,493	187,868	101,413	539,234	....	877,812
17. Freehold Twp.	79,196	....	240,291	....	3,621,606	....	3,941,093
18. Hazlet Twp.	23,545	....	180,214	99,668	987,227	....	1,290,654
19. Highlands Bor.	4,683	....	27,389	50,983	191,660	....	274,715
20. Holmdel Twp.	33,629	....	411,621	....	930,763	$1,741,364	3,117,377
21. Howell Twp.	58,767	....	240,647	....	4,644,038	....	4,943,452
22. Interlaken Bor.	....	....	14	1,918	98,260	....	100,192
23. Keansburg Bor.	15,540	249	61,827	187,713	361,545	....	626,874
24. Keyport Bor.	22,302	522	100,635	89,792	350,650	....	563,901
25. Little Silver Bor.	8,420	....	47,269	10,800	413,713	....	480,202
26. Loch Arbour Village	....	....	4,101	775	22,605	....	27,481
27. Long Branch City	52,058	....	245,226	351,898	1,597,514	....	2,246,696
28. Manalapan Twp.	29,964	....	110,137	....	1,838,171	....	1,978,272
29. Manasquan Bor.	30,118	502	44,154	9,584	331,140	....	415,498
30. Marlboro Twp.	22,529	....	97,438	....	1,212,047	....	1,332,014

MONMOUTH COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Public Utilities Local Assistance Fund	Public Utilities Gross Receipts & Franchise	Insurance Tax	
31. Matawan Bor.	41,499	636	50,303	31,748	1,073,117	....	1,197,303
32. Middletown Twp.	87,987	486	269,326	188,244	4,135,149	....	4,681,192
33. Millstone Twp.	5,038	....	45,529	....	335,894	....	386,461
34. Monmouth Beach Bor.	5,617	....	7,947	5,996	244,052	....	263,612
35. Neptune Twp.	60,303	....	286,123	322,903	2,154,419	....	2,823,748
36. Neptune City Bor.	11,522	....	70,462	52,085	284,750	....	418,819
37. Ocean Twp.	20,803	585	152,846	62,053	1,485,703	....	1,721,990
38. Oceanport - Bor.	7,181	....	80,208	14,367	356,445	....	458,201
39. Red Bank Bor.	78,174	1,764	327,193	36,476	1,580,276	25,296	2,049,179
40. Roosevelt Bor.	....	....	4,604	3,537	54,122	....	62,263
41. Rumson Bor.	22,114	....	28,282	11,733	570,426	....	632,555
42. Sea Bright Bor.	13,525	....	34,872	3,034	122,288	....	173,719
43. Sea Girt Bor.	4,525	....	9,699	....	145,053	....	159,277
44. Shrewsbury Bor.	63,598	....	88,330	5,116	247,647	....	404,691
45. Shrewsbury Twp.	1,588	....	749	40,222	26,261	....	68,820
46. South Belmar Bor.	888	....	9,068	4,851	80,388	....	95,195
47. Spring Lake Bor.	16,722	....	26,137	....	273,824	....	316,683
48. Spring Lake Heights Bor. ..	17,538	....	27,561	14,681	310,676	....	370,456
49. Tinton Falls	4,212	....	178,047	20,193	757,965	....	960,417
50. Union Beach Bor.	7,134	....	86,820	84,375	347,826	....	526,155
51. Upper Freehold Twp.	1,965	....	61,730	....	275,007	....	338,702
52. Wall Twp.	25,391	....	199,122	....	2,755,674	....	2,980,187
53. West Long Branch Bor.	9,165	62,439	125,631	19,756	497,356	....	714,347
Totals	$1,203,799	$78,466	$5,444,365	$2,669,530	$41,070,629	$1,766,661	$52,233,461

Difference in Totals Due to Rounding

MORRIS COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Boonton Town	$ 17,871	$ 796	$ 324,739	$ 23,845	$ 456,065	....	$ 823,316
2. Boonton Twp.	9,065	....	45,277	....	164,203	....	218,545
3. Butler Bor.	13,163	....	173,768	22,267	936,468	....	1,145,666
4. Chatham Bor.	64,075	....	120,077	15,295	502,269	....	701,716
5. Chatham Twp.	17,020	....	32,064	13,733	756,431	....	819,248
6. Chester Bor.	8,948	....	34,838	2,447	108,481	....	154,714
7. Chester Twp.	1,720	....	49,410	9,252	762,453	....	822,835
8. Denville Twp.	35,957	5,714	226,250	31,275	1,223,071	....	1,522,267
9. Dover Town	57,375	1,139	299,009	137,751	557,307	....	1,052,581
10. East Hanover Twp.	18,298	....	279,512	....	2,294,743	$ 1,744	2,594,297
11. Florham Park Bor.	23,549	52,694	229,768	....	837,270	....	1,143,281
12. Hanover Twp.	21,293	649	906,912	....	1,290,387	....	2,219,241
13. Harding Twp.	5,342	....	18,701	....	396,104	....	420,147
14. Jefferson Twp.	18,586	....	63,153	48,786	1,760,565	....	1,891,090
15. Kinnelon Bor.	12,350	....	32,556	13,868	344,153	....	402,927
16. Lincoln Park Bor.	16,374	....	87,068	27,605	440,459	....	571,506
17. Madison Bor.	36,010	3,134	169,544	29,549	564,808	....	803,045
18. Mendham Bor.	2,654	....	47,002	7,781	360,733	....	418,170
19. Mendham Twp.	2,769	....	14,448	....	392,013	....	409,230
20. Mine Hill Twp.	3,974	....	57,790	10,181	160,730	....	232,675

MORRIS COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Public Utilities		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
21. Montville Twp.	14,279	....	184,356	....	1,474,904	....	1,673,539
22. Morris Twp.	35,739	....	441,264	....	1,637,651	1,043,165	3,157,819
23. Morris Plains Bor.	10,525	9	244,214	....	481,980	....	736,728
24. Morristown Town	231,778	1,470	510,829	35,603	2,185,477	....	2,965,157
25. Mountain Lakes Bor.	4,966	....	35,963	6,782	352,775	....	400,486
26. Mount Arlington Bor.	4,463	....	18,031	15,616	179,640	....	217,750
27. Mount Olive Twp.	18,747	....	89,290	61,443	1,125,213	....	1,294,693
28. Netcong Bor.	8,156	....	51,878	....	232,850	....	292,884
29. Par-Troy Hills Twp.	77,755	43,317	487,670	104,467	2,218,512	1,724,395	4,656,116
30. Passaic Twp.	11,789	....	107,171	14,283	1,220,434	....	1,353,677
31. Pequannock Twp.	23,698	460	125,831	34,018	761,764	....	945,771
32. Randolph Twp.	29,270	....	197,440	41,527	1,090,923	....	1,359,160
33. Riverdale Bor.	6,211	....	78,425	5,051	265,069	....	354,756
34. Rockaway Bor.	10,222	....	182,949	17,209	295,443	....	506,823
35. Rockaway Twp.	5,026	....	287,109	38,159	795,267	....	1,125,561
36. Roxbury Twp.	27,653	613	388,507	44,248	1,106,851	....	1,567,872
37. Victory Gardens Bor.	3,388	....	4,352	6,291	22,565	....	36,596
38. Washington Twp.	2,769	....	107,998	27,455	772,402	....	910,624
39. Wharton Bor.	10,244	....	113,062	15,564	273,194	....	412,064
Totals	$923,071	$109,994	$6,868,224	$861,352	$30,802,627	$2,769,404	$42,334,573

Difference in Totals Due to Rounding

OCEAN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Public Utilities		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
1. Barnegat Twp.	$ 5,196	....	$ 14,786	$ 109,394	$ 518,242	....	$ 647,618
2. Barnegat Light Bor.	991	....	5,979	....	74,990	....	81,960
3. Bay Head Bor.	7,381	....	8,388	....	139,746	....	155,515
4. Beach Haven Bor.	10,173	....	25,667	....	218,242	....	254,082
5. Beachwood Bor.	....	....	10,926	36,486	323,290	....	370,702
6. Berkeley Twp.	21,325	....	94,592	....	2,741,588	....	2,857,505
7. Brick Twp.	86,879	$3,612	199,357	157,493	2,888,895	....	3,336,236
8. Dover Twp.	171,669	865	714,101	164,319	5,003,211	....	6,054,165
9. Eagleswood Twp.	1,860	....	4,649	....	145,094	....	151,603
10. Harvey Cedars Bor.	3,434	....	2,974	....	96,555	....	102,963
11. Island Heights Bor.	1,485	....	5,715	4,443	87,588	....	99,231
12. Jackson Twp.	25,153	....	128,909	284,640	1,568,454	....	2,007,156
13. Lacey Twp.	16,380	1,451	40,864	....	7,826,386	....	7,885,081
14. Lakehurst Bor.	11,670	....	9,725	61,963	113,023	....	196,381
15. Lakewood Twp.	40,660	326	247,480	447,630	2,118,261	....	2,854,357
16. Lavallette Bor.	8,424	....	10,780	....	146,295	....	165,499
17. Little Egg Harbor Twp.	8,528	....	23,648	22,961	706,066	....	761,203
18. Long Beach Twp.	659	....	26,800	....	742,564	....	770,023
19. Manchester Twp.	44,782	....	39,041	99,509	1,505,360	....	1,688,692
20. Mantoloking Bor.	....	....	1,129	....	108,254	....	109,383
21. Ocean Twp.	5,831	....	12,629	8,170	479,998	....	506,628
22. Ocean Gate Bor.	....	....	2,976	4,261	100,329	....	107,566
23. Pine Beach Bor.	1,927	....	3,012	5,143	119,930	....	130,012
24 Plumsted Twp.	11,152	....	20,169	....	201,091	....	232,412
25. Pt. Pleasant Bor.	30,666	....	75,688	51,811	855,565	....	1,013,730
26. Pt. Pleasant Beach Bor.	36,908	302	102,743	....	472,703	....	612,656
27. Seaside Heights Bor.	8,094	....	47,689	....	134,141	....	189,924
28. Seaside Park Bor.	6,139	....	19,667	....	198,085	....	223,891
29. Ship Bottom Bor.	17,226	....	23,692	....	238,515	....	279,433
30. South Toms River Bor.	4,416	26	19,093	26,903	178,124	....	228,562
31. Stafford Twp.	4,120	64	32,873	20,478	2,210,157	....	2,267,692
32. Surf City Bor.	1,532	....	10,952	....	168,475	....	180,959
33. Tuckerton Bor.	7,761	4	17,108	....	202,249	....	227,122
Totals	$602,422	$6,649	$2,003,799	$1,505,604	$32,631,466	....	$36,749,942

Difference in Totals Due to Rounding

PASSAIC COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Public Utilities		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
1. Bloomingdale Bor.	$ 23,436	....	$ 66,232	$ 72,950	$ 323,737	....	$ 486,355
2. Clifton City	266,539	$ 12,240	3,161,018	183,677	6,236,865	....	9,860,339
3. Haledon Bor.	13,585	....	76,348	24,245	447,236	....	561,414
4. Hawthorne Bor.	45,750	....	278,340	47,606	1,142,628	....	1,514,324
5. Little Falls Twp.	33,699	....	218,459	32,746	947,404	....	1,232,308
6. North Haledon Bor.	10,059	....	40,458	23,962	437,590	....	512,069
7. Passaic City	186,301	287	2,280,207	1,227,883	2,338,404	$328	6,033,410
8. Paterson City	248,794	3,540	2,698,544	3,463,716	5,832,953	....	12,247,547
9. Pompton Lakes Bor.	30,394	....	268,451	33,953	583,392	....	916,190
10. Prospect Park Bor.	15,653	....	52,739	73,568	171,413	....	313,373
11. Ringwood Bor.	16,813	....	20,146	38,250	833,516	....	908,725
12. Totowa Bor.	109,812	81,710	275,537	....	1,133,042	....	1,600,101
13. Wanaque Bor.	17,415	....	114,261	36,885	465,925	....	634,486
14. Wayne Twp.	183,127	83,964	862,875	90,827	3,215,021	....	4,435,814
15. West Milford Twp.	23,373	....	126,111	68,951	1,500,640	....	1,719,075
16. West Paterson Bor.	76,715	....	217,274	29,880	475,706	....	799,575
Totals	$1,301,465	$181,741	$10,756,997	$5,449,100	$26,085,472	$328	$43,775,105

Difference in Totals Due to Rounding

SALEM COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Alloway Twp.	$ 4,323	....	$ 29,018	....	$ 245,441	....	$ 278,782
2. Carneys Point Twp.	8,929	....	276,992	....	539,596	....	825,517
3. Elmer Bor.	18,844	....	17,679	$ 8,740	71,873	....	117,136
4. Elsinboro Twp.	....	....	8,729	....	81,163	....	89,892
5. Lower Alloways Creek Twp.	-1,437	....	14,891	....	6,637,067	....	6,650,521
6. Mannington Twp.	-173	....	94,583	....	215,082	....	309,492
7. Oldmans Twp.	1,985	....	42,074	....	154,811	....	198,870
8. Penns Grove Bor.	6,189	$ 105	64,364	130,000	261,370	....	462,028
9. Pennsville Twp.	15,836	1,457	1,951,243	....	3,558,251	....	5,526,787
10. Pilesgrove Twp.	3,306	....	45,058	....	418,734	....	467,098
11. Pittsgrove Twp.	2,016	....	49,139	....	425,415	....	476,570
12. Quinton Twp.	15	....	30,754	....	190,317	....	221,086
13. Salem City	14,771	5,241	237,465	140,017	494,072	....	891,566
14. Upper Pittsgrove Twp.	2,051	....	52,124	....	325,602	....	379,777
15. Woodstown Bor.	25,057	....	21,687	16,314	139,747	....	202,805
Totals	$101,712	$6,804	$2,935,797	$295,071	$13,758,541	....	$17,097,927

Difference in Totals Due to Rounding

SOMERSET COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Bedminister Twp.	$ 10,633	....	$ 59,577	....	$ 347,640	....	$ 417,850
2. Bernards Twp.	2,044	....	127,450	....	1,171,091	....	1,300,585
3. Bernardsville Bor.	16,105	....	84,377	....	559,310	....	659,792
4. Bound Brook Bor.	19,502	$ 615	94,516	$ 92,085	549,646	....	756,364
5. Branchburg Twp.	18,824	....	105,478	....	2,155,131	....	2,279,433
6. Bridgewater Twp.	54,725	....	2,083,809	....	2,862,363	....	5,000,897
7. Far Hills Bor.	4,137	937	10,591	....	49,093	....	64,758
8. Franklin Twp.	59,310	....	283,131	86,284	2,806,376	....	3,235,101
9. Green Brook Twp.	5,238	....	75,136	....	474,795	....	555,169
10. Hillsborough Twp.	27,096	....	202,536	49,350	2,019,841	....	2,298,823
11. Manville Bor.	34,011	....	608,076	99,082	514,198	....	1,255,367
12. Millstone Bor.	3,432	....	2,412	....	52,915	....	58,759
13. Montgomery Twp.	7,016	....	124,742	....	904,249	....	1,036,007
14. North Plainfield Bor.	40,306	20	142,671	198,901	915,060	....	1,296,958
15. Peapack-Gladstone Bor.	19,931	....	28,649	....	170,249	....	218,829
16. Raritan Bor.	5,399	....	248,034	12,287	401,395	....	667,115
17. Rocky Hill Bor.	27,786	....	26,014	....	57,978	....	111,778
18. Somerville Bor.	72,917	4,714	252,385	35,394	1,041,788	....	1,407,198
19. South Bound Brook Bor.	18,034	....	77,440	47,963	234,731	....	378,168
20. Warren Twp.	16,774	....	130,156	15,153	920,388	....	1,082,471
21. Watchung Bor.	15,635	....	229,597	....	577,709	....	822,941
Totals	$478,854	$6,286	$4,996,777	$636,497	$18,785,946	....	$24,904,463

Difference in Totals Due to Rounding

SUSSEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Andover Bor.	$ 7,791	....	$ 12,634	....	$ 68,332	....	$ 88,757
2. Andover Twp.	4,517	....	62,434	$ 12,902	255,970	....	335,823
3. Branchville Bor.	16,818	$11,084	32,684	....	29,519	$469,993	560,098
4. Byram Twp.	5,980	....	31,667	22,920	318,836	....	379,403
5. Frankford Twp.	3,879	....	61,590	....	307,538	....	373,007
6. Franklin Bor.	19,196	....	68,316	19,582	653,852	....	760,946
7. Fredon Twp.	287	....	35,776	....	148,443	....	184,506
8. Green Twp.	....	....	25,218	....	107,979	....	133,197
9. Hamburg Bor.	5,614.	....	38,493	6,852	92,626	....	143,585
10. Hampton Twp.	5,103	....	46,064	11,294	209,642	....	272,103
11. Hardyston Twp.	2,808	....	43,947	12,558	279,197	....	338,510
12. Hopatcong Bor.	7,450	....	21,248	53,020	452,525	....	534,243
13. Lafayette Twp.	2,368	....	43,294	....	65,751	....	111,413
14. Montague Twp.	3,798	....	12,412	....	183,972	....	200,182
15. Newton Town	66,184	928	246,691	31,349	415,108	....	760,260
16. Ogdensburg Bor.	1,674	....	68,394	9,094	63,380	....	142,532
17. Sandyston Twp.	....	....	14,603	....	128,382	....	142,985
18. Sparta Twp.	21,412	....	122,245	31,083	723,074	....	897,814
19. Stanhope Bor.	3,579	....	40,217	12,767	102,723	....	159,286
20. Stillwater Twp.	4,817	....	21,578	12,501	196,826	....	235,722
21. Sussex Bor.	7,862	....	38,013	13,184	112,527	....	171,586
22. Vernon Twp.	9,641	....	112,514	....	1,166,185	....	1,288,340
23. Walpack Twp.	....	....	2,851	....	58,013	....	60,864
24. Wantage Twp.	10,564	....	99,519	22,003	379,929	....	512,015
Totals	$211,341	$12,012	$1,302,404	$271,101	$6,520,329	$469,993	$8,787,177

Difference in Totals Due to Rounding

UNION COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Berkeley Heights Twp.	$ 28,062	....	$ 745,522	....	$ 893,979	....	$ 1,667,563
2. Clark Twp.	46,272	$ 8,093	560,244	$ 38,685	1,156,294	....	1,809,588
3. Cranford Twp.	43,466	25	385,464	60,006	2,487,217	$ 2,444	2,978,622
4. Elizabeth City	269,088	67,178	2,867,349	1,814,403	13,333,660	64,078	18,415,776
5. Fanwood Bor.	13,550	....	40,123	21,746	707,220	....	782,639
6. Garwood Bor.	4,211	....	232,744	12,358	305,656	....	554,969
7. Hillside Twp.	27,395	10	974,390	221,954	1,677,512	....	2,901,261
8. Kenilworth Bor.	23,884	101	451,695	....	773,928	....	1,249,608
9. Linden City	78,710	1,541	2,739,156	....	17,698,600	....	20,518,007
10. Mountainside Bor.	21,507	....	253,331	....	704,642	....	979,480
11. New Providence Bor.	22,402	8,086	215,949	23,176	1,020,837	....	1,290,450
12. Plainfield City	70,519	34,669	836,729	737,009	2,514,614	....	4,193,540
13. Rahway City	23,738	2,056	832,774	259,013	1,637,835	....	2,755,416
14. Roselle Bor.	22,118	....	216,995	252,482	1,171,086	....	1,662,681
15. Roselle Park Bor.	7,084	....	115,096	140,120	617,992	....	880,292
16. Scotch Plains Twp.	17,559	....	134,130	50,576	1,730,506	....	1,932,771
17. Springfield Twp.	51,114	4,387	450,546	26,678	1,275,276	....	1,806,001
18. Summit City	95,897	1,059	429,230	31,328	2,536,838	....	3,094,352
19. Union Twp.	83,169	21,378	1,419,562	124,257	4,144,605	8,531	5,806,502
20. Westfield Town	59,227	708	338,766	64,689	2,232,993	....	2,696,383
21. Winfield Twp.	....	....	4,649	44,443	45,424	....	94,516
Totals	$1,013,972	$149,291	$14,244,444	$3,922,923	$58,666,734	$75,053	$78,072,417

Difference in Totals Due to Rounding

WARREN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Allamuchy Twp.	$ 7,675	....	$ 39,597	....	$ 224,921	....	$ 272,193
2. Alpha Bor.	4,634	....	32,495	....	134,913	....	172,042
3. Belvidere Town	12,204	....	98,083	....	350,829	....	461,116
4. Blairstown Twp.	6,500	....	31,835	....	2,995,546	....	3,033,881
5. Franklin Twp.	1,931	....	67,476	....	189,150	....	258,557
6. Frelinghuysen Twp.	3,508	....	32,251	....	109,207	....	144,966
7. Greenwich Twp.	1,452	....	29,662	....	138,459	....	169,573
8. Hackettstown Town	37,218	$1,049	211,689	$ 31,276	419,443	....	700,675
9. Hardwick Twp.	....	....	8,735	....	81,452	....	90,187
10. Harmony Twp.	1,824	....	60,062	....	109,582	....	171,468
11. Hope Twp.	10,936	....	20,176	....	122,903	....	154,015
12. Independence Twp.	2,564	....	29,052	....	112,417	....	144,033
13. Knowlton Twp.	....	....	35,546	....	163,327	....	198,873
14. Liberty Twp.	....	....	12,509	....	93,316	....	105,825
15. Lopatcong Twp.	9,048	....	73,631	16,028	569,203	....	667,910
16. Mansfield Twp.	2,546	....	48,309	....	603,269	....	654,124
17. Oxford Twp.	3,826	....	36,663	18,517	75,613	....	134,619
18. Pahaquarry Twp.	....	....	450	....	17,132	....	17,582
19. Phillipsburg Twp.	29,369	1,918	484,959	237,259	781,819	....	1,535,324
20. Pohatcong Twp.	3,520	....	55,287	13,344	193,922	....	266,073
21. Washington Bor.	29,138	....	121,519	68,952	343,167	....	562,776
22. Washington Twp.	2,151	....	63,024	....	271,583	....	336,758
23. White Twp.	3,826	....	65,819	....	188,036	....	257,681
Totals	$173,869	$2,967	$1,658,829	$385,376	$8,289,209	....	$10,510,251

Difference in Totals Due to Rounding

APPENDIX IV
REVENUE SHARING, PROPERTY TAX AND VETERAN DEDUCTIONS AND HOMESTEAD REBATE DISTRIBUTIONS

STATE REVENUE SHARING, PROPERTY TAX AND VETERANS DEDUCTIONS AND HOMESTEAD DISTRIBUTION—1985

COUNTIES	Municipalities Share of $50 million	*Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Atlantic	$ 1,205,702	$ 1,659,966	$ 559,000	41,848	$ 7,855,605	$ 11,280,273
Bergen	6,082,690	5,101,949	2,848,150	193,063	37,313,668	51,326,457
Burlington	2,266,437	1,737,287	1,228,523	82,286	15,566,285	20,798,532
Camden	3,277,542	3,660,237	1,418,850	108,148	21,612,194	29,968,823
Cape May	401,856	1,046,764	307,800	20,980	3,948,879	5,705,299
Cumberland	875,002	1,251,784	315,050	26,671	5,193,229	7,635,065
Essex	6,234,664	2,932,786	1,335,750	113,488	23,724,941	34,228,141
Gloucester	1,249,184	1,419,105	669,750	48,123	9,158,129	12,496,168
Hudson	4,086,579	2,259,094	626,500	54,731	11,922,398	18,894,571
Hunterdon	476,079	457,302	279,001	22,851	4,234,210	5,446,592
Mercer	2,164,332	2,124,741	863,400	65,873	13,277,837	18,430,310
Middlesex	4,128,241	3,535,518	2,000,250	134,157	25,749,622	35,413,631
Monmouth	3,250,643	2,300,094	1,520,500	116,046	22,509,722	29,580,959
Morris	2,741,498	1,449,028	1,244,450	97,705	18,209,906	23,644,884
Ocean	1,779,383	4,658,509	1,464,586	109,757	21,827,583	29,730,061
Passaic	3,176,387	2,799,330	1,022,650	76,063	15,504,612	22,502,979
Salem	420,765	532,125	203,450	14,437	2,678,005	3,834,345
Somerset	1,397,597	964,845	661,650	49,723	9,435,335	12,459,427
Sussex	589,132	625,902	367,151	29,998	5,741,153	7,323,338
Union	3,711,251	3,023,945	1,478,400	105,681	20,791,689	29,005,285
Warren	505,036	717,668	270,000	19,086	3,791,982	5,284,686
Totals	$50,000,000	$44,257,960	$20,684,860	1,533,435	$300,046,987	$414,989,826

Difference in totals due to rounding.

*Property Tax Deductions Include Three Categories—Citizens 65 or More; Citizens Less Than 65 Who Are Permanently And Totally Disabled, And Citizens Who Are Surviving Spouses In Certain Cases.

STATE REVENUE SHARING, PROPERTY TAX AND VETERANS DEDUCTIONS AND HOMESTEAD DISTRIBUTION—1985

ATLANTIC COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Absecon City	$ 44,797	$ 44,650	$ 32,150	1,937	$ 366,067	$ 487,664
Atlantic City	274,915	290,337	53,100	3,710	610,872	1,229,224
Brigantine City	49,988	85,415	31,950	2,013	374,887	542,240
Buena Bor.	23,393	54,000	9,950	935	182,284	269,627
Buena Vista Twp.	32,494	71,500	15,450	1,630	295,296	414,740
Corbin City	1,753	6,808	1,250	91	15,924	25,735
Egg Harbor City	30,134	55,150	15,800	958	198,445	299,529
Egg Harbor Twp.	85,481	91,708	46,250	4,272	769,287	992,726
Estell Manor City	3,910	9,557	3,600	288	52,361	69,428
Folsom Bor.	13,651	10,250	7,150	510	95,059	126,110
Galloway Twp.	66,032	80,500	38,100	3,496	640,814	825,446
Hamilton Twp.	52,313	110,311	28,850	2,664	494,886	686,360
Hammonton Town	83,661	147,531	34,350	2,814	543,156	808,698
Linwood City	43,415	37,293	29,150	1,793	346,843	456,701
Longport Bor.	8,090	15,063	8,050	470	89,699	120,902
Margate City	70,246	74,000	44,600	2,580	513,771	702,617
Mullica Twp.	24,236	39,609	14,650	1,280	238,248	316,743
Northfield City	60,133	55,814	40,400	2,215	437,491	593,838
Pleasantville City	95,829	146,465	33,250	2,785	568,869	844,413
Port Republic City	4,382	11,650	3,900	253	47,722	67,654
Somers Point City	59,999	101,390	30,150	2,269	445,780	637,319
Ventnor City	69,673	103,166	33,200	2,457	465,918	671,957
Weymouth Twp.	7,180	17,798	3,700	328	61,924	90,602
Totals	$1,205,702	$1,659,966	$559,000	41,848	$7,855,605	$11,280,273

Difference in Totals Due to Rounding

BERGEN COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Northvale Bor.	36,404	31,449	18,750	1,211	229,853	316,456
Norwood Bor.	30,673	26,021	16,950	1,162	218,849	292,493
Oakland Bor.	102,065	31,606	53,650	3,503	667,207	854,528
Old Tappan Bor.	27,640	9,250	15,350	1,090	199,563	251,803
Oradell Bor.	59,763	27,725	38,050	2,421	459,326	584,864
Palisades Park Bor.	91,077	81,928	26,850	2,010	393,061	592,916
Paramus Bor.	194,760	115,433	129,650	6,811	1,238,964	1,678,807
Park Ridge Bor.	61,684	32,000	30,950	2,136	412,724	537,358
Ramsey Bor.	86,043	28,193	43,050	3,353	641,483	800,769
Ridgefield Bor.	....	84,530	31,200	2,063	357,190	472,920
Ridgefield Park Twp.	94,751	74,849	36,950	2,444	488,612	695,162
Ridgewood Village	165,335	51,659	83,350	6,355	1,241,185	1,561,529
Riveredge Bor.	85,549	51,857	52,400	2,928	572,117	761,923
Rivervale Twp.	61,751	29,100	39,250	2,636	503,223	633,324
Rochelle Park Twp.	42,808	63,109	26,900	1,557	293,851	426,868
Rockleigh Bor.	....	2,250	700	43	6,400	10,350
Rutherford Bor.	139,244	127,741	62,700	4,152	822,468	1,152,153
Saddle Brook Twp.	110,323	137,314	68,350	3,503	651,039	967,026
Saddle River Bor.	16,550	2,982	9,500	777	137,101	166,133
South Hackensack Twp. ..	16,550	29,765	6,550	434	81,746	134,611
Teaneck Twp.	265,027	171,488	128,250	9,711	1,975,580	2,560,345
Tenafly Bor.	97,144	45,549	49,650	3,616	707,273	899,616
Teterboro Bor.	....	....	....	....	....	....
Upper Saddle River Bor.	55,044	13,900	27,850	2,112	381,694	478,488
Waldwick Bor.	86,155	51,714	48,600	2,906	560,999	747,468
Wallington Bor.	73,583	132,150	27,350	1,837	359,962	593,045
Washington Twp.	73,448	32,990	44,000	2,742	518,073	668,511
Westwood Bor.	77,021	36,382	38,500	2,461	468,450	620,353
Woodcliff Lake Bor.	37,988	8,635	20,500	1,506	281,685	348,806
Wood-Ridge Bor.	57,167	81,129	34,350	2,151	402,734	575,380
Wyckoff Twp.	111,233	48,513	69,450	4,464	836,065	1,065,261
Totals	$6,062,690	$5,101,949	$2,848,150	193,063	$37,313,668	$51,326,457

Difference in Totals Due to Rounding

CAMDEN COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Audubon Bor.	$ 72,470	$ 115,189	$ 38,800	2,602	$ 541,371	$ 767,830
Audubon Park Bor.	8,674	....	....	471	63,734	73,408
Barrington Bor.	59,190	62,246	32,400	1,807	372,794	526,630
Bellmawr Bor.	110,323	129,750	53,400	3,548	715,263	1,008,736
Berlin Bor.	37,752	41,480	21,100	1,400	277,835	378,167
Berlin Twp.	40,449	46,194	16,100	1,313	263,547	366,290
Brooklawn Bor.	19,685	35,535	8,650	564	115,263	179,133
Camden City	677,748	763,097	80,250	11,538	2,297,367	3,818,462
Cherry Hill Twp.	455,551	234,164	251,950	17,807	3,560,718	4,502,383
Chesilhurst Bor.	9,728	12,500	3,150	314	63,474	88,852
Clementon Bor.	35,055	48,993	14,700	1,257	256,946	355,694
Collingswood Bor.	117,334	143,000	45,650	3,332	691,077	997,061
Gibbsboro Bor.	18,370	17,500	11,600	616	121,384	168,854
Gloucester City	102,301	178,206	39,950	2,970	576,037	896,494
Gloucester Twp.	245,354	219,489	132,200	10,946	2,155,324	2,752,367
Haddon Twp.	121,413	153,167	64,600	4,310	889,239	1,228,439
Haddonfield Bor.	87,504	71,638	51,150	3,546	719,136	929,428
Haddon Heights Bor.	62,864	76,734	37,600	2,296	472,492	649,690
Hi-Nella Bor.	9,472	4,000	2,800	116	22,830	38,902
Laurel Springs Bor.	19,820	22,200	8,600	537	109,659	160,279
Lawnside Bor.	19,483	23,861	8,700	729	150,250	202,294
Lindenwold Bor.	122,559	78,642	38,400	2,784	550,081	789,682
Magnolia Bor.	42,201	48,500	17,850	1,170	238,944	347,495
Merchantville Bor.	29,190	29,240	11,650	889	186,590	256,670
Mt. Ephraim Bor.	37,583	87,295	23,050	1,446	296,693	444,621
Oaklyn Bor.	30,977	62,249	16,900	1,158	241,795	351,921
Pennsauken Twp.	248,691	398,500	135,450	9,329	1,884,321	2,666,962
Pine Hill Bor.	51,619	52,794	21,400	1,798	358,706	484,519
Pine Valley Bor.	169	....	....	6	1,497	1,666
Runnemede Bor.	73,279	106,788	40,950	2,274	483,135	684,152
Somerdale Bor.	47,257	54,970	24,000	1,487	281,477	407,704
Stratford Bor.	89,335	39,499	38,200	1,935	380,698	527,732
Tavistock Bor.	101	....	....	1	218	319
Voorhees Twp.	49,347	37,101	35,900	3,733	710,392	832,740
Waterford Twp.	30,876	67,704	30,150	2,388	464,884	593,614
Winslow Twp.	91,717	152,023	53,150	5,113	959,918	1,256,808
Woodlynne Bor.	21,101	45,969	8,650	718	157,105	232,825
Totals	$3,277,542	$3,660,237	$1,418,850	108,148	$21,612,194	$29,968,823

Difference in Totals Due to Rounding

BERGEN COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Allendale Bor.	$ 43,212	$ 9,592	$ 18,850	1,550	$ 292,877	$ 364,531
Alpine Bor	9,438	2,538	4,250	400	68,900	85,126
Bergenfield Bor.	196,883	127,482	98,800	6,160	1,237,108	1,660,183
Bogota Bor.	61,212	57,660	27,800	1,802	357,771	504,443
Carlstadt Bor.	46,179	64,159	19,950	1,235	227,762	358,050
Cliffside Park Bor.	131,067	139,585	46,300	3,941	758,288	1,075,260
Closter Bor.	58,718	38,679	36,900	2,213	428,213	562,510
Cresskill Bor.	55,785	47,718	34,700	2,118	410,486	548,689
Demarest Bor.	34,988	17,315	19,100	1,371	262,823	334,226
Dumont Bor.	137,828	125,546	75,700	4,534	912,025	1,251,099
East Rutherford Bor.	58,886	60,000	19,950	1,243	220,637	359,473
Edgewater Bor.	34,651	31,250	8,550	745	138,979	213,430
Elmwood Park Bor.	140,997	224,089	61,200	4,102	793,816	1,220,102
Emerson Bor.	57,471	40,939	36,500	1,996	382,574	517,484
Englewood City	163,547	119,412	44,050	4,168	866,922	1,193,931
Englewood Cliffs Bor.	40,044	12,527	18,800	1,462	256,832	328,203
Fair Lawn Bor.	254,387	313,391	147,900	9,237	1,796,677	2,512,355
Fairview Bor.	72,841	131,222	19,950	1,575	315,937	539,950
Fort Lee Bor.	210,534	137,185	38,100	6,408	1,217,557	1,603,376
Franklin Lakes Bor.	53,493	20,200	31,750	2,447	437,905	543,348
Garfield City	211,546	340,382	55,050	4,379	887,398	1,494,376
Glen Rock Bor.	87,975	40,646	50,600	3,415	671,089	850,310
Hackensack City	247,949	193,284	45,400	4,663	945,338	1,431,971
Harrington Park Bor.	33,539	8,884	17,900	1,289	246,143	306,466
Hasbrouck Heights Bor.	91,548	87,480	50,850	2,963	575,973	805,851
Haworth Bor.	25,415	7,750	28,900	1,002	191,138	253,203
Hillsdale Bor.	81,032	55,335	46,500	2,882	557,538	740,405
Hohokus Bor.	29,494	4,034	19,450	1,215	226,660	279,638
Leonia Bor.	60,032	26,283	23,800	1,893	380,564	490,679
Little Ferry Bor.	64,886	60,975	25,600	1,747	337,162	488,623
Lodi Bor.	177,030	263,715	56,250	3,580	728,296	1,225,291
Lyndhurst Twp.	154,985	190,858	72,400	4,447	856,715	1,274,958
Mahwah Twp.	81,099	46,093	40,850	3,129	578,115	746,157
Maywood Bor.	74,594	62,750	41,400	2,469	480,655	659,399
Midland Park Bor.	55,954	49,165	29,550	1,846	355,035	489,704
Montvale Bor.	51,639	12,500	26,600	1,758	321,185	411,924
Moonachie Bor.	20,561	23,713	7,950	465	83,101	135,325
New Milford Bor.	129,975	106,570	69,800	3,793	747,608	1,053,953
North Arlington Bor.	122,458	140,834	50,600	3,328	650,481	964,373

BURLINGTON COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Bass River Twp.	$ 6,168	$ 15,150	$ 5,800	347	$ 67,954	$ 95,072
Beverly City	22,112	25,867	9,100	634	126,013	183,092
Bordentown City	30,741	33,178	12,250	905	178,530	254,699
Bordentown Twp.	52,886	42,367	32,050	1,628	318,782	446,085
Burlington City	77,998	132,211	33,800	2,301	382,036	626,045
Burlington Twp.	84,288	91,217	40,500	2,330	432,646	648,631
Chesterfield Twp.	21,842	13,664	9,100	594	111,515	156,121
Cinnaminson Twp.	118,413	65,095	74,500	4,268	806,363	1,064,371
Delanco Twp.	28,348	32,204	16,300	959	187,846	264,698
Delran Twp.	79,313	58,573	51,350	3,242	611,840	801,076
Eastampton Twp.	19,752	8,928	10,650	694	133,216	172,546
Edgewater Park Twp.	58,246	27,323	28,850	1,923	365,406	479,825
Evesham Twp.	124,170	57,336	71,000	6,370	1,163,827	1,416,333
Fieldsboro Bor.	4,180	5,250	1,550	142	25,971	36,951
Florence Twp.	60,066	120,415	37,800	2,563	494,193	712,474
Hainesport Twp.	20,089	35,724	12,750	881	173,847	242,410
Lumberton Twp.	31,381	17,436	16,050	975	183,709	248,576
Mansfield Twp.	18,337	16,165	9,000	666	124,434	167,936
Maple Shade Twp. ..,.........	124,143	178,492	63,500	4,050	796,030	1,162,165
Medford Twp.	67,819	33,842	54,111	4,623	852,473	1,008,245
Medford Lakes Bor.	33,741	15,328	17,450	1,357	255,951	322,470
Moorestown Twp.	106,986	75,523	57,900	4,094	787,647	1,028,056
Mount Holly Twp.	89,256	61,926	39,000	2,332	461,772	651,954
Mount Laurel Twp.	100,461	48,982	65,150	5,574	1,023,756	1,238,351
New Hanover Twp.	89,829	2,750	2,500	137	25,174	120,253
North Hanover Twp.	59,021	7,198	9,350	516	69,428	164,997
Palmyra Bor.	48,639	62,000	28,850	1,891	372,053	511,542
Pemberton Bor.	9,876	5,000	2,900	216	42,808	60,584
Pemberton Twp.	148,817	77,390	113,750	5,589	1,043,476	1,383,433
Riverside Twp.	58,751	113,850	28,400	1,971	379,542	580,543
Riverton Bor.	23,022	17,175	11,550	765	151,195	202,942
Shamong Twp.	11,258	10,000	10,050	1,122	205,650	236,958
Southampton Twp.	42,741	120,542	47,461	3,126	617,478	828,222
Springfield Twp.	16,651	13,256	9,400	621	115,108	154,415
Tabernacle Twp.	17,022	17,622	18,700	1,627	294,361	347,705
Washington Twp.	4,652	10,250	2,850	181	34,133	51,885
Westampton Twp.	18,910	9,857	21,350	1,369	259,946	310,063
Willingboro Twp.	309,903	50,893	145,850	9,377	1,812,636	2,319,282
Woodland Twp.	14,056	6,306	4,550	259	44,570	69,484
Wrightstown Bor.	12,573	1,000	1,500	67	12,969	28,042
Totals	$2,266,437	$1,737,287	$1,228,523	82,286	$15,566,285	$20,798,532

Difference in Totals Due to Rounding

CAPE MAY COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Avalon Bor.	$ 12,708	$ 18,822	$ 11,050	644	$ 120,116	$ 162,696
Cape May City	26,797	39,521	16,400	920	183,491	266,209
Cape May Point Bor.	1,416	10,000	1,800	122	21,616	34,832
Dennis Twp.	19,045	37,454	13,600	1,109	204,559	274,658
Lower Twp.	76,582	399,265	75,250	5,447	1,032,538	1,583,635
Middle Twp.	62,999	135,702	34,750	2,784	536,474	769,925
North Wildwood City	27,033	73,855	18,800	1,187	234,615	354,303
Ocean City	75,774	108,761	50,600	3,144	606,876	842,011
Sea Isle City	17,696	34,842	12,250	698	133,473	198,261
Stone Harbor Bor.	8,292	13,311	5,900	410	80,018	107,521
Upper Twp.	....	47,942	30,650	2,087	321,838	400,430
West Cape May Bor.	6,910	16,002	2,850	264	49,877	75,639
West Wildwood Bor.	1,753	8,510	1,850	120	23,497	35,610
Wildwood City	21,741	42,207	10,500	682	138,552	213,000
Wildwood Crest Bor.	24,269	43,320	17,800	1,028	197,299	282,688
Woodbine Bor.	18,842	17,249	3,750	334	64,039	103,880
Totals	$401,856	$1,046,764	$307,800	20,980	$3,948,879	$5,705,299

Difference in Totals Due to Rounding

CUMBERLAND COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Bridgeton City	$ 144,704	$ 163,094	$ 37,150	3,117	$ 641,447	$ 986,395
Commercial Twp.	26,224	93,750	14,350	1,154	187,815	322,139
Deerfield Twp.	18,269	31,061	5,750	604	116,086	171,166
Downe Twp.	12,168	34,915	6,350	510	88,717	142,150
Fairfield Twp.	36,437	44,679	10,150	1,055	195,856	287,122
Greenwich Twp.	6,472	12,205	2,450	241	46,777	67,904
Hopewell Twp.	28,112	39,728	12,450	1,116	217,769	298,059
Lawrence Twp.	16,516	27,318	5,200	534	103,690	152,724
Maurice River Twp.	28,954	47,459	11,200	892	171,432	259,045
Millville City	154,446	229,744	71,600	5,167	996,825	1,452,615
Shiloh Bor.	4,011	5,500	1,500	134	25,061	36,072
Stow Creek Twp.	7,685	10,500	3,600	341	64,185	85,970
Upper Deerfield Twp.	46,246	64,562	20,000	1,687	316,240	447,048
Vineland City	344,756	447,268	113,300	10,119	2,021,330	2,926,654
Totals	$875,002	$1,251,784	$315,050	26,671	$5,193,229	$7,635,065

Difference in Totals Due to Rounding

ESSEX COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Belleville Town	$ 262,410	$ 309,943	$ 88,150	6,339	$ 1,340,714	$ 2,001,217
Bloomfield Town	351,801	360,074	130,150	9,469	2,012,937	2,854,962
Caldwell Bor.	58,549	29,064	18,400	1,325	272,225	378,238
Cedar Grove Twp.	97,043	55,504	48,400	3,010	580,460	781,407
East Orange City	515,010	193,036	54,750	5,989	1,548,759	2,311,555
Essex Fells Bor.	17,089	1,750	6,700	651	125,839	151,378
Fairfield Bor.	48,740	36,000	29,250	2,067	390,029	504,019
Glen Ridge Bor.	57,471	18,696	24,400	2,068	441,026	541,593
Irvington Town	393,834	184,943	49,300	6,426	1,415,163	2,043,240
Livingston Twp.	207,636	83,546	113,900	7,992	1,526,690	1,931,772
Maplewood Twp.	165,064	139,478	73,850	6,097	1,294,333	1,672,725
Millburn Twp.	140,997	31,851	64,350	5,324	1,030,716	1,267,914
Montclair Town	292,544	140,658	77,950	7,243	1,540,283	2,051,435
Newark City	2,514,717	731,424	134,500	17,695	3,538,520	6,919,161
North Caldwell Bor.	45,774	6,875	20,150	1,566	301,086	373,885
Nutley Town	217,377	211,833	101,550	6,653	1,387,377	1,918,137
Orange City	224,489	92,250	22,450	2,595	602,166	941,355
Roseland Bor.	31,044	13,687	18,550	1,339	254,901	318,182
South Orange Village	112,413	30,794	39,550	3,515	758,320	941,077
Verona Bor.	103,548	67,071	52,750	3,763	776,935	1,000,304
West Caldwell Bor.	83,122	35,690	41,550	3,145	628,105	788,467
West Orange Town	293,993	158,616	125,150	9,197	1,958,359	2,536,118
Totals	$6,234,664	$2,932,786	$1,335,750	113,488	$23,724,941	$34,228,141

Difference in Totals Due to Rounding

GLOUCESTER COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Clayton Bor.	$ 39,370	$ 43,677	$ 16,800	1,391	$ 266,223	$ 366,070
Deptford Twp.	169,378	186,301	86,900	5,683	1,113,585	1,556,164
East Greenwich Twp.	23,662	21,077	15,550	1,111	209,693	269,982
Elk Twp.	19,820	29,160	9,100	704	130,619	188,699
Franklin Twp.	66,066	124,025	36,700	3,238	603,877	830,668
Glassboro Bor.	93,234	65,037	35,750	2,294	461,753	655,774
Greenwich Twp.	39,741	63,958	24,650	1,459	259,987	388,336
Harrison Twp.	19,382	16,671	11,300	829	157,706	205,059
Logan Twp.	12,303	21,750	10,250	994	180,304	224,607
Mantua Twp.	69,504	62,386	40,200	2,323	446,092	618,182
Monroe Twp.	110,829	194,000	67,350	5,024	949,164	1,321,343
National Park Bor.	26,325	41,032	13,850	874	171,858	253,065
Newfield Bor.	10,753	20,500	3,450	421	82,033	116,736
Paulsboro Bor.	56,493	67,192	22,900	1,485	280,067	426,652
Pitman Bor.	71,122	66,762	32,100	2,351	460,599	630,583
South Harrison Twp.	8,730	10,250	3,700	363	67,835	90,515
Swedesboro Bor.	16,213	21,563	4,400	423	81,887	124,063
Washington Twp.	121,008	81,271	95,900	7,792	1,440,230	1,738,265
Wenonah Bor.	16,618	9,158	9,400	661	130,089	165,265
West Deptford Twp.	102,975	102,476	63,800	4,096	761,276	1,030,527
Westville Bor.	36,269	62,482	16,750	1,163	229,777	345,278
Woodbury City	86,054	77,131	33,350	2,301	453,341	649,876
Woodbury Heights Bor.	25,584	23,250	13,100	879	170,242	232,176
Woolwich Twp.	7,753	8,000	2,500	264	49,892	68,145
Totals	$1,249,184	$1,419,105	$669,750	48,123	$9,158,129	$12,496,168

Difference in Totals Due to Rounding

HUDSON COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Bayonne City	$ 495,123	$ 388,525	$ 145,450	8,954	$ 1,950,874	$ 2,979,972
East Newark Bor.	13,314	12,827	2,350	239	49,454	77,945
Guttenberg Town	38,999	30,946	5,800	1,063	202,910	278,655
Harrison Town	81,908	57,459	18,150	1,360	260,741	418,258
Hoboken City	312,060	70,958	14,900	1,609	349,643	747,561
Jersey City City	1,727,387	849,218	202,700	19,051	4,303,142	7,082,447
Kearny Town	256,915	216,560	73,400	5,848	1,159,955	1,706,830
North Bergen Twp.	324,768	285,123	62,550	6,171	1,333,706	2,006,147
Secaucus Town	81,605	96,508	43,100	3,130	616,013	839,226
Union City	388,036	132,721	25,400	3,400	809,620	1,355,777
Weehawken Twp.	89,122	21,316	13,700	1,216	265,434	389,572
West New York Town	277,342	94,933	19,000	2,690	620,907	1,012,182
Totals	$4,086,579	$2,259,094	$626,500	54,731	$11,922,398	$18,894,571

Difference In Totals Due to Rounding

HUNTERDON COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Alexandria Twp.	$ 15,741	$ 11,238	$ 8,700	796	$ 148,909	$ 184,588
Bethlehem Twp.	11,022	10,684	10,250	800	149,749	181,705
Bloomsbury Bor.	6,000	6,540	3,150	230	44,009	59,699
Califon Bor.	7,048	8,750	3,300	294	56,752	75,850
Clinton Town	11,764	6,000	5,900	463	90,765	114,339
Clinton Twp.	36,370	25,143	26,100	2,135	392,233	479,846
Delaware Twp.	23,359	23,875	12,650	998	186,227	246,111
East Amwell Twp.	18,707	16,716	12,501	984	181,077	229,001
Flemington Bor.	27,202	19,440	7,450	573	112,878	166,970
Franklin Twp.	15,337	12,558	8,650	693	128,159	164,704
Frenchtown Bor.	10,281	9,658	3,950	320	62,200	86,089
Glen Gardner Bor.	4,955	4,835	2,100	205	40,260	52,150
Hampton Bor.	9,843	7,700	3,350	327	62,995	83,888
High Bridge Bor.	19,348	21,200	11,100	991	189,228	240,876
Holland Twp.	....	32,895	19,750	1,289	207,127	259,772
Kingwood Twp.	16,449	17,854	7,700	688	129,489	171,492
Lambertville City	29,561	43,357	10,600	936	178,586	262,104
Lebanon Bor.	6,101	5,250	2,350	190	37,720	51,421
Lebanon Twp.	31,550	33,250	14,550	1,359	239,953	319,303
Milford Bor.	8,831	14,000	4,350	326	61,484	88,665
Raritan Twp.	51,437	31,601	30,200	2,532	474,581	587,819
Readington Twp.	55,617	46,761	37,450	2,955	544,780	684,608
Stockton Bor.	4,180	6,750	2,600	155	29,968	43,498
Tewksbury Twp.	21,910	8,500	12,650	1,131	209,696	252,758
Union Twp.	18,033	19,887	9,250	872	159,771	206,941
West Amwell Twp.	15,438	12,860	8,400	609	115,703	152,401
Totals	$476,079	$457,302	$279,001	22,851	$4,234,210	$5,446,592

Difference in Totals Due to Rounding

MERCER COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
East Windsor Twp.	$ 137,559	$ 19,921	$ 29,650	3,976	$ 763,975	$ 951,105
Ewing Twp.	223,208	248,700	134,200	8,483	1,680,911	2,287,019
Hamilton Twp.	558,695	751,699	352,250	21,747	4,265,806	5,926,450
Hightstown Bor.	37,685	20,068	10,600	931	192,019	260,372
Hopewell Bor.	15,404	12,300	5,050	459	88,930	121,684
Hopewell Twp.	71,189	40,027	42,100	3,090	585,143	737,459
Lawrence Twp.	135,064	116,109	62,600	4,746	918,151	1,231,924
Pennington Bor.	14,629	7,488	7,000	551	106,414	135,531
Princeton Bor.	82,448	25,155	12,750	1,209	238,012	358,365
Princeton Twp.	94,818	29,152	32,000	2,909	556,616	712,586
Trenton City	720,152	809,865	142,550	14,873	3,337,200	5,009,767
Washington Twp.	23,595	16,005	11,500	783	147,648	198,748
West Windsor Twp.	49,886	28,251	22,150	2,116	397,013	497,300
Totals	$2,164,332	$2,124,741	$863,400	65,873	$13,277,837	$18,430,310

Difference in Totals Due to Rounding

MIDDLESEX COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Carteret Bor.	$ 152,592	$ 232,750	$ 81,950	4,311	$ 845,941	$1,313,233
Cranbury Twp.	15,640	7,000	6,350	561	102,160	131,150
Dunellen Bor.	48,336	50,426	24,600	1,544	306,601	429,963
East Brunswick Twp.	249,668	122,973	143,900	9,960	1,900,190	2,416,731
Edison Twp.	476,450	323,838	242,350	16,981	3,160,214	4,202,852
Helmetta Bor.	6,640	6,014	2,300	257	48,753	63,707
Highland Park Bor.	100,110	45,110	29,350	2,240	462,610	637,380
Jamesburg Bor.	32,426	25,500	11,050	871	170,645	239,621
Metuchen Bor.	109,615	78,000	55,350	3,699	726,230	969,195
Middlesex Bor.	105,267	83,664	55,900	3,418	664,081	908,912
Milltown Bor.	46,246	55,300	31,550	1,984	384,835	517,931
Monroe Twp.	72,571	62,636	90,550	6,328	1,249,618	1,475,375
New Brunswick City	286,465	198,979	43,250	3,715	781,844	1,312,538
North Brunswick Twp.	121,447	103,257	58,950	5,028	924,531	1,208,185
Old Bridge Twp.	351,767	218,253	169,950	11,204	2,204,292	2,944,262
Perth Amboy City	268,039	289,250	62,500	5,415	1,083,388	1,703,177
Piscataway Twp.	270,533	137,185	108,800	8,254	1,542,216	2,058,734
Plainsboro Twp.	13,517	5,497	5,200	917	160,172	184,386
Sayreville Bor.	228,804	220,865	144,800	7,599	1,413,679	2,008,148
South Amboy City	65,897	91,500	23,650	1,779	344,301	525,348
South Brunswick Twp.	104,088	54,348	51,950	4,365	819,557	1,029,943
South Plainfield Bor.	148,749	130,165	99,000	5,613	1,076,776	1,454,690
South River Bor.	106,784	187,750	52,000	3,455	710,041	1,056,575
Spotswood Bor.	57,336	30,786	32,600	1,869	363,382	484,104
Woodbridge Twp.	687,254	774,743	372,400	22,790	4,303,364	6,137,761
Totals	$4,128,241	$3,535,518	$2,000,250	134,157	$25,749,622	$35,413,631

Difference in Totals Due to Rounding

MONMOUTH COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Aberdeen Twp.	$ 128,525	$ 78,062	$ 55,850	4,080	$ 804,368	$ 1,066,850
Allenhurst Bor.	6,607	3,000	2,700	205	38,514	50,821
Allentown Bor.	12,101	9,250	5,500	477	93,876	120,727
Asbury Park City	110,627	49,178	13,150	1,273	307,926	480,881
Atlantic Highlands Bor.	35,494	28,193	15,550	1,173	234,307	313,544
Avon-By-The-Sea Bor.	14,595	14,585	7,550	497	99,625	136,355
Belmar Bor.	39,134	40,990	15,750	1,058	213,199	309,073
Bradley Beach Bor.	28,314	44,250	10,500	778	164,785	247,849
Brielle Bor.	24,067	15,000	15,350	1,264	241,278	295,695
Colts Neck Township	42,741	11,604	20,800	1,800	329,021	404,166
Deal Bor.	16,348	5,125	5,300	395	74,212	100,985
Eatontown Bor.	78,639	26,204	28,550	1,515	296,777	430,170
Englishtown Bor.	8,090	8,431	2,000	187	37,352	55,873
Fair Haven Bor.	41,932	21,804	23,950	1,633	320,369	408,055
Farmingdale Bor.	9,371	6,500	4,050	246	48,709	68,630
Freehold Bor.	74,425	45,947	27,900	2,004	398,048	546,320
Freehold Twp.	117,233	41,875	53,650	4,555	847,226	1,059,984
Hazlet Twp.	155,760	84,158	91,550	5,415	1,024,659	1,356,127
Highlands Bor.	28,078	54,250	11,550	1,025	206,693	300,571
Holmdel Twp.	44,864	16,697	24,300	2,250	402,961	488,8 2
Howell Twp.	162,165	173,829	73,450	7,203	1,362,369	1,771,813
Interlaken Bor.	8,022	2,750	6,250	351	67,428	84,450
Keansburg Bor.	68,931	75,750	21,250	1,858	382,071	548,002
Keyport Bor.	49,954	43,499	17,350	1,354	267,173	377,976
Little Silver Bor.	41,359	13,000	24,500	1,735	340,868	419,727
Loch Arbour Village	2,629	1,500	1,000	98	19,894	25,023
Long Branch City	225,939	115,903	57,850	4,313	892,866	1,292,558

MONMOUTH COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Manalapan Twp.	106,717	91,920	67,650	6,114	1,186,510	1,452,797
Manasquan Bor.	33,437	54,073	22,100	1,452	281,604	391,214
Marlboro Twp.	91,009	34,058	38,100	5,211	963,992	1,127,159
Matawan Bor.	65,661	32,250	24,050	1,807	355,206	477,167
Middletown Twp.	389,654	270,750	235,700	17,292	3,292,356	4,188,460
Millstone Twp.	18,337	19,653	9,450	992	187,915	235,355
Monmouth Beach Bor. ...	15,640	9,250	11,200	934	177,822	213,912
Neptune Twp.	191,591	172,934	91,600	6,106	1,203,619	1,659,744
Neptune City Bor.	38,055	50,485	15,550	1,041	204,626	308,716
Ocean Twp.	140,120	69,336	74,900	5,245	1,026,278	1,310,634
Oceanport Bor.	37,887	12,281	22,900	1,340	254,978	328,046
Red Bank Bor.	84,133	66,251	20,550	1,825	375,563	546,497
Roosevelt Bor.	5,730	5,750	2,050	238	48,001	61,531
Rumson Bor.	50,156	33,194	25,100	1,942	373,870	482,320
Sea Bright Bor.	9,910	10,750	4,550	354	67,399	92,609
Sea Girt Bor.	14,090	6,750	12,900	761	145,137	178,877
Shrewsbury Bor.	22,415	12,590	13,950	880	174,054	223,009
Shrewsbury Twp.	8,562	....	....	229	40,553	49,115
South Belmar Bor.	9,842	11,250	5,250	397	84,413	110,755
Spring Lake Bor.	25,381	16,480	15,400	1,029	196,205	253,466
Spring Lake Heights Bor.	31,718	31,762	20,250	1,384	249,105	332,835
Tinton Falls	57,808	25,573	27,250	1,742	351,854	462,485
Union Beach Bor.	44,999	75,850	20,850	1,578	314,114	455,813
Upper Freehold Twp.	18,404	19,125	8,250	707	134,886	180,665
Wall Twp.	115,885	113,445	65,750	5,033	959,681	1,254,761
West Long Branch Bor.	47,561	23,000	28,050	1,770	343,408	442,019
Totals	$3,250,643	$2,300,094	$1,520,500	116,046	$22,509,722	$29,580,959

Difference in Totals Due to Rounding

MORRIS COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Boonton Town	$ 62,830	$ 69,123	$ 24,400	1,752	$ 346,522	$ 502,875
Boonton Twp.	21,876	15,500	13,300	984	179,373	230,049
Butler Bor.	52,044	43,329	26,150	1,701	328,019	449,542
Chatham Bor.	65,626	26,751	32,000	2,312	437,198	561,577
Chatham Twp.	57,471	15,229	30,150	2,362	437,041	539,891
Chester Bor.	9,337	3,500	3,900	316	59,646	76,383
Chester Twp.	30,741	8,248	14,000	1,282	239,230	292,219
Denville Twp.	98,155	72,316	54,850	4,010	750,002	975,323
Dover Town	105,469	75,009	31,800	2,571	494,827	707,105
East Hanover Twp.	55,111	38,147	33,750	2,465	435,061	562,069
Florham Park Bor.	55,549	16,992	36,400	2,463	432,378	541,319
Hanover Twp.	77,358	54,480	50,600	3,231	575,762	758,200
Harding Twp.	22,516	6,692	12,600	1,047	182,241	224,049
Jefferson Twp.	105,031	82,133	52,800	4,383	811,831	1,051,795
Kinnelon Bor.	53,729	10,302	27,450	2,286	427,686	519,167
Lincoln Park Bor.	64,043	33,322	26,650	2,059	400,183	524,198
Madison Bor.	114,537	59,895	44,200	3,279	624,329	842,961
Mendham Bor.	27,572	8,583	17,150	1,289	238,004	291,309
Mendham Twp.	27,100	3,750	12,550	1,236	229,263	272,663
Mine Hill Twp.	24,876	23,812	14,900	983	190,321	253,909
Montville Twp.	86,627	39,786	45,950	3,819	689,215	861,578
Morris Twp.	136,244	57,493	59,050	5,092	931,962	1,184,749
Morris Plains Bor.	38,089	24,717	23,800	1,616	299,878	386,484
Morristown Town	118,211	43,500	22,050	2,145	414,339	598,100
Mountain Lakes Bor.	32,325	1,250	11,000	1,084	205,150	249,725
Mount Arlington Bor.	26,831	15,310	10,300	820	155,314	207,755
Mount Olive Twp.	94,211	56,200	36,100	3,760	706,325	892,836
Netcong Bor.	21,000	29,000	9,350	625	123,063	182,413
Par-Troy Hills Twp.	390,395	138,407	122,250	9,642	1,770,008	2,421,060
Passaic Twp.	52,280	36,553	25,900	2,049	381,156	495,889
Pequannock Twp.	99,267	65,594	57,750	3,680	702,720	925,331
Randolph Twp.	101,323	28,767	47,900	4,096	773,840	951,830
Riverdale Bor.	18,842	11,694	11,950	659	127,000	169,486
Rockaway Bor.	44,898	35,264	23,500	1,470	278,321	381,983
Rockaway Twp.	134,896	66,601	57,700	5,042	954,958	1,214,155
Roxbury Twp.	116,896	77,316	68,250	5,338	996,361	1,258,823
Victory Gardens Bor.	7,550	4,500	1,850	145	28,084	41,984
Washington Twp.	52,077	23,378	33,050	3,359	611,514	720,019
Wharton Bor.	36,561	26,583	17,150	1,253	241,765	324,059
Totals	$2,741,498	$1,449,028	$1,244,450	97,705	$18,209,908	$23,644,884

Difference in Totals Due to Rounding

OCEAN COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Barnegat Twp.	$ 25,685	$ 60,074	$ 31,200	2,205	$ 421,065	$ 538,024
Barnegat Light Bor.	4,213	9,272	4,750	214	40,405	58,640
Bay Head Bor.	7,348	4,492	6,800	340	63,445	81,885
Beach Haven Bor.	10,685	21,207	9,250	480	92,372	133,514
Beachwood Bor.	36,538	77,235	31,150	2,239	438,672	583,595
Berkeley Twp.	85,447	1,043,577	170,831	11,672	2,405,629	3,705,484
Brick Twp.	308,251	505,042	229,100	17,365	3,357,633	4,400,026
Dover Twp.	341,453	663,187	235,600	17,870	3,518,241	4,758,481
Eagleswood Twp.	5,865	19,500	4,450	320	61,882	91,697
Harvey Cedars Bor.	3,303	4,500	2,650	119	22,536	32,989
Island Heights Bor.	9,809	17,811	7,100	455	88,487	123,207
Jackson Twp.	144,300	123,296	72,685	5,612	1,077,218	1,417,499
Lacey Twp.	52,920	281,414	78,564	5,055	931,085	1,343,983
Lakehurst Bor.	19,853	13,810	8,450	493	100,700	142,813
Lakewood Twp.	222,096	421,422	99,714	9,610	2,025,667	2,768,899
Lavallette Bor.	10,180	35,159	12,800	726	140,410	198,549
Little Egg Harbor Twp.	47,075	151,171	46,900	2,857	578,676	823,822
Long Beach Twp.	23,898	62,879	25,800	1,278	242,902	355,479
Manchester Twp.	93,470	343,095	127,800	14,275	3,017,087	3,581,452
Mantoloking Bor.	2,022	250	2,700	163	29,752	34,724
Ocean Twp.	17,932	92,402	22,950	1,459	288,425	421,709
Ocean Gate Bor.	7,550	27,520	6,150	421	85,328	126,548
Pine Beach Bor.	9,876	22,000	9,450	565	114,592	155,918
Plumstead Twp.	31,179	35,983	15,950	1,060	193,185	276,297
Pt. Pleasant Bor.	112,615	224,301	75,550	5,023	976,865	1,389,331
Pt. Pleasant Beach Bor. ..	32,595	43,292	19,100	191	231,692	326,679
Seaside Heights Bor.	8,966	22,793	5,800	318	62,581	100,140
Seaside Park Bor.	10,045	22,738	10,100	524	102,433	145,316
Ship Bottom Bor.	7,955	24,497	7,900	437	81,903	122,255
South Toms River Bor.	29,157	34,305	9,050	829	160,187	232,699
Stafford Twp.	33,437	182,629	55,942	3,468	658,649	930,657
Surf City Bor.	8,494	27,906	9,000	477	91,556	136,956
Tuckerton Bor.	15,168	39,750	9,550	637	126,322	190,790
Totals	$1,779,383	$4,658,509	$1,464,586	109,757	$21,827,583	$29,730,061

Difference in Totals Due to Rounding

PASSAIC COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Bloomingdale Bor.	$ 55,752	$ 50,835	$ 27,550	1,913	$ 373,444	$507,581
Clifton City	554,616	736,192	265,000	17,033	3,287,892	4,843,700
Haledon Bor.	45,167	62,125	15,950	1,237	246,248	369,490
Hawthorne Bor.	129,199	184,856	60,600	4,334	852,183	1,226,838
Little Falls Twp.	81,133	92,100	38,250	2,642	507,128	718,611
North Haledon Bor.	52,111	72,653	29,250	2,081	404,409	558,423
Passaic City	377,216	167,116	47,050	4,371	957,941	1,549,323
Paterson City	993,550	696,550	97,750	12,599	2,737,156	4,525,006
Pompton Lakes Bor.	79,245	7,882	43,550	2,765	543,740	738,417
Prospect Park Bor.	35,730	47,360	9,350	880	172,709	265,149
Ringwood Bor.	78,302	44,303	37,050	3,397	658,258	817,913
Totowa Bor.	78,841	130,907	47,850	2,699	509,381	766,979
Wanaque Bor.	64,684	73,006	31,900	2,388	463,300	632,890
Wayne Twp.	338,520	169,444	167,800	11,527	2,203,315	2,879,079
West Milford Twp.	128,255	101,250	67,800	6,099	1,178,441	1,475,746
West Paterson Bor.	84,065	98,750	35,950	2,118	409,069	627,834
Totals	$3,176,387	$2,799,330	$1,022,650	78,083	$15,504,612	$22,502,979

Difference in Totals Due to Rounding

SALEM COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Alloway Twp.	$ 17,898	$ 34,000	$ 9,950	673	$ 126,230	$ 188,078
Carneys Point Twp.	50,527	61,930	30,550	2,018	386,652	529,659
Elmer Bor.	11,359	18,625	4,500	384	73,719	108,203
Elsinboro Twp.	8,157	17,542	6,400	395	73,034	105,133
L. Alloways Creek Twp. ...	....	12,302	4,550	356	49,777	66,629
Mannington Twp.	12,775	17,608	5,400	369	69,131	104,914
Oldmans Twp.	14,460	10,000	5,500	437	83,450	113,410
Penns Grove Bor.	42,100	45,500	10,450	831	165,332	263,382
Pennsville Twp.	96,773	113,658	56,900	3,555	638,373	905,704
Pilesgrove Twp.	18,404	16,750	10,100	766	144,677	189,931
Pittsgrove Twp.	33,640	57,096	17,950	1,544	284,691	393,377
Quinton Twp.	18,067	31,250	8,900	599	113,518	171,735
Salem City	53,931	51,466	14,450	1,024	183,227	303,074
Upper Pittsgrove Twp.	20,595	18,769	8,050	737	135,220	182,634
Woodstown Bor.	22,078	25,628	9,800	729	150,974	208,480
Totals	$420,765	$532,125	$203,450	14,437	$2,678,005	$3,834,345

Difference in Totals Due to Rounding

UNION COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE Number	HOMESTEAD REBATE Amount	Grand Total
Berkeley Heights Twp.	$ 91,683	$ 23,792	$ 48,000	3,291	$ 608,477	$ 771,952
Clark Twp.	128,795	92,931	87,800	4,340	835,134	1,144,660
Cranford Twp.	186,501	127,300	106,100	6,535	1,285,619	1,705,520
Elizabeth City	773,139	461,291	111,400	11,239	2,308,511	3,654,341
Fanwood Bor.	62,560	17,965	33,400	2,224	435,682	549,607
Garwood Bor.	35,932	59,414	18,100	1,065	211,631	325,077
Hillside Twp.	144,974	145,177	55,200	4,923	997,402	1,342,753
Kenilworth Bor.	62,897	88,886	36,750	2,197	422,661	611,194
Linden City	283,948	439,537	127,550	8,196	1,522,990	2,374,025
Mountainside Bor.	50,460	25,331	33,900	2,153	409,066	518,757
New Providence Bor.	96,335	36,967	50,900	3,109	593,442	777,644
Plainfield City	324,094	142,368	65,650	6,834	1,405,991	1,938,103
Rahway City	199,647	237,124	98,250	6,017	1,230,094	1,765,115
Roselle Bor.	155,996	171,977	59,250	4,221	870,788	1,258,011
Roselle Park Bor.	98,526	119,310	42,150	2,843	584,873	844,859
Scotch Plains Twp.	154,951	79,693	79,950	5,776	1,126,146	1,440,740
Springfield Twp.	103,616	71,392	59,650	3,806	745,113	979,771
Summit City	157,277	71,638	58,050	4,798	905,502	1,192,467
Union Twp.	354,666	513,442	203,050	13,609	2,695,762	3,766,920
Westfield Town	229,983	98,413	103,300	7,849	1,511,205	1,942,901
Winfield Twp.	15,269	....	....	656	85,601	100,870
Totals	$3,711,251	$3,023,945	$1,478,400	105,681	$20,791,689	$29,005,285

Difference in Totals Due to Rounding

APPENDIX V

page
ABSTRACT OF RATABLES 306
TABLE OF EQUALIZED VALUATIONS 412

SOMERSET COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Bedminster Twp.	$ 17,831	$ 9,550	$ 9,600	713	$ 124,771	$ 161,752
Bernards Twp.	92,796	20,236	43,250	3,249	600,823	757,105
Bernardsville Bor.	45,336	21,500	22,400	1,744	322,184	411,420
Bound Brook Bor.	71,965	77,495	26,800	1,834	367,215	543,475
Branchburg Twp.	43,145	22,350	28,150	2,062	376,349	469,994
Bridgewater Twp.	211,748	117,618	109,550	7,834	1,470,484	1,909,400
Far Hills Bor.	5,292	2,943	1,900	145	26,810	36,945
Franklin Twp.	218,287	113,731	91,100	7,325	1,402,033	1,825,151
Green Brook Twp.	30,673	21,024	18,700	1,264	238,783	309,180
Hillsborough Twp.	84,268	51,288	55,250	5,850	1,079,978	1,270,784
Manville Bor.	91,144	151,844	46,450	2,784	553,272	842,710
Millstone Bor.	4,416	2,000	1,700	135	24,621	32,737
Montgomery Twp.	44,392	16,438	19,200	1,731	314,372	394,402
North Plainfield Bor.	152,322	105,521	55,100	3,864	770,560	1,083,503
Peapack-Gladstone Bor.	13,281	7,155	6,000	488	88,086	114,522
Raritan Bor.	45,639	86,955	21,600	1,366	273,288	427,482
Rocky Hill Bor.	6,168	3,250	1,950	174	31,502	42,870
Somerville Bor.	91,211	65,445	31,550	2,194	444,191	632,397
So. Bound Brook Bor.	32,763	34,654	13,650	907	180,009	261,076
Warren Twp.	61,684	24,129	36,300	2,622	483,065	605,178
Watchung Bor.	33,235	9,718	21,450	1,438	262,939	327,342
Totals	$1,397,597	$964,845	$661,650	49,723	$9,435,335	$12,459,427

Difference in Totals Due to Rounding

SUSSEX COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Andover Bor.	$ 5,629	$ 3,935	$ 1,650	146	$ 27,653	$ 38,867
Andover Twp.	22,651	19,750	14,450	1,079	205,618	262,469
Branchville Bor.	5,865	8,313	3,450	233	44,265	61,913
Byram Twp.	36,269	26,560	22,550	2,043	387,065	472,444
Frankford Twp.	20,831	25,305	15,350	1,140	220,570	282,056
Franklin Bor.	29,696	43,750	12,400	974	200,502	286,348
Fredon Twp.	10,719	7,239	7,050	606	115,694	140,702
Green Twp.	11,123	5,700	7,100	604	113,007	136,930
Hamburg Bor.	12,674	15,599	5,500	418	85,876	119,649
Hampton Twp.	15,708	29,331	14,250	1,014	196,031	255,320
Hardyston Twp.	26,190	29,000	13,650	1,219	238,439	307,279
Hopatcong Bor.	73,212	86,042	48,900	4,460	845,279	1,053,433
Lafayette Twp.	9,371	8,319	5,150	450	85,562	108,402
Montague Twp.	9,034	18,417	7,100	470	85,603	120,154
Newton Town	50,695	44,449	18,550	1,366	266,424	380,118
Ogdensburg Bor.	17,359	18,050	9,700	710	139,104	184,213
Sandyston Twp.	9,202	20,036	5,900	446	85,132	120,270
Sparta Twp.	77,984	28,989	44,984	3,790	723,538	875,475
Stanhope Bor.	22,651	14,819	10,450	990	188,936	236,856
Stillwater Twp.	16,247	29,500	13,750	1,035	199,504	259,001
Sussex Bor.	14,258	17,000	4,950	333	66,597	102,805
Vernon Twp.	55,313	73,728	56,750	4,611	864,970	1,050,761
Walpack Twp.	2,629	148	217	9	1,008	4,002
Wantage Twp.	33,842	51,922	23,350	1,852	354,854	463,968
Totals	$589,132	$625,902	$367,151	29,998	$5,741,153	$7,323,338

Difference in Totals Due to Rounding

WARREN COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Allamuchy Twp.	$ 8,191	$ 5,597	$ 8,300	749	$ 136,020	$ 158,108
Alpha Bor.	19,348	43,000	11,050	672	131,510	204,908
Belvidere Town	18,608	22,180	9,350	618	124,421	174,559
Blairstown Twp.	....	28,250	13,900	1,128	178,328	220,478
Franklin Twp.	13,786	21,333	7,450	538	102,130	144,699
Frelinghuysen Twp.	7,887	8,007	4,050	346	64,772	84,716
Greenwich Twp.	10,685	15,250	5,400	450	85,922	117,257
Hackettstown Town	67,414	37,473	24,200	1,684	326,957	456,044
Hardwick Twp.	4,213	5,528	3,250	261	48,846	61,837
Harmony Twp.	13,921	27,570	9,350	721	136,334	187,175
Hope Twp.	8,055	8,375	4,650	394	74,889	95,969
Independence Twp.	15,134	13,558	8,950	694	129,537	167,179
Knowlton Twp.	12,033	18,842	6,400	500	94,671	131,946
Liberty Twp.	8,696	16,000	5,800	471	89,898	120,394
Lopatcong Twp.	24,842	44,533	18,850	1,286	247,910	336,135
Mansfield Twp.	27,775	27,875	11,950	1,087	205,437	273,037
Oxford Twp.	12,842	25,850	4,850	445	88,598	132,140
Pahaquarry Twp.	....	....	....	....	....	....
Phillipsburg Town	119,795	200,517	53,700	3,548	705,481	1,079,493
Pohatcong Twp.	26,898	43,929	17,500	1,079	207,772	296,099
Washington Bor.	42,606	55,068	14,600	1,293	263,033	375,307
Washington Twp.	25,617	32,750	17,350	1,152	222,539	298,256
White Twp.	16,688	16,131	9,100	690	126,979	168,898
Totals	$505,036	$717,668	$270,000	19,806	$3,791,982	$5,284,686

Difference in Totals Due to Rounding

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1985

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2—3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Atlantic	$ 2,173,981,537	$ 4,004,271,684	$ 6,178,253,221	$ 4,596,300	$ 6,173,656,921	$ 60,754,333	$ 6,234,411,254
2. Bergen	8,780,452,376	14,835,702,308	23,616,154,684	3,865,480	23,612,289,204	200,439,202	23,812,728,406
3. Burlington	1,771,233,891	5,199,618,433	6,970,852,324	5,754,310	6,965,098,014	102,334,292	7,067,432,306
4. Camden	1,502,013,528	4,562,478,722	6,064,492,250	11,361,305	6,053,130,945	126,895,624	6,180,026,569
5. Cape May	3,414,855,980	3,174,970,824	6,589,826,804	1,000	6,589,825,804	46,229,718	6,636,055,522
6. Cumberland	330,150,225	1,202,813,313	1,532,963,538	6,818,000	1,526,145,538	33,988,556	1,560,134,094
7. Essex	3,282,214,000	7,039,492,200	10,321,706,200	6,816,400	10,314,889,800	190,984,600	10,505,874,400
8. Gloucester	977,220,010	2,876,654,965	3,853,874,975	15,308,625	3,838,566,350	56,544,601	3,895,110,951
9. Hudson	1,619,731,073	3,474,165,324	5,093,896,397	12,247,850	5,081,648,547	66,426,838	5,148,075,385
10. Hunterdon	958,901,130	2,163,997,259	3,122,898,389	124,900	3,122,773,489	50,999,272	3,173,772,761
11. Mercer	1,295,306,145	3,366,595,790	4,661,901,935	1,660,970	4,660,240,965	81,029,913	4,741,270,878
12. Middlesex	4,259,749,800	10,370,637,600	14,630,387,400	12,033,600	14,618,353,800	211,241,593	14,829,595,393
13. Monmouth	4,954,970,433	9,725,942,567	14,680,913,000	6,026,500	14,674,886,500	209,196,456	14,884,082,956
14. Morris	4,793,614,315	9,039,640,190	13,833,254,505	695,450	13,832,559,055	231,029,448	14,063,588,503
15. Ocean	4,461,612,363	6,855,341,760	11,316,954,123	26,002,400	11,290,951,723	129,514,181	11,420,465,904
16. Passaic	1,703,120,020	3,576,877,896	5,279,997,916	1,837,800	5,278,160,116	61,876,404	5,340,036,520
17. Salem	169,340,840	655,709,695	825,050,535	229,600	824,820,935	20,605,257	845,426,192
18. Somerset	2,210,783,804	4,484,369,225	6,695,153,029	4,686,900	6,690,466,129	72,365,618	6,762,831,747
19. Sussex	905,402,241	1,983,690,417	2,889,092,658	1,000	2,889,091,658	43,198,219	2,932,289,877
20. Union	4,168,856,285	7,465,491,727	11,634,348,012	64,000	11,634,284,012	127,141,398	11,761,425,410
21. Warren	454,766,532	1,230,134,515	1,684,901,047	2,945,905	1,681,955,142	23,498,316	1,705,453,458
Totals	$54,188,276,528	$107,288,596,414	$161,476,872,942	$123,078,295	$161,353,794,647	$2,146,293,839	$163,500,088,486

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1985 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Atlantic	....	....	$ 186,907	$ 797,378,512	$ 1,985,273,555	$ 7,422,493,204	$ 46,750,856.36	....	....
2. Bergen	....	....	2,587,255	55,520,266	12,004,096,291	35,763,891,686	141,890,926.74	$3,061,432.82	$3,061,432.82
3. Burlington	....	....	76,284	97,399,923	1,205,828,225	8,175,936,892	49,001,896.92	....	....
4. Camden	....	....	2,646,532	28,914,282	3,310,828,241	9,464,587,060	109,456,308.83	....	....
5. Cape May	....	....	19,317	265,196,693	247,296,459	6,618,174,605	27,661,456.50	....	....
6. Cumberland	....	....	226,050	2,682,326	543,882,791	2,101,560,609	23,416,124.02	....	....
7. Essex	....	....	21,076,289	59,924,290	6,463,968,359	16,930,994,758	183,024,336.97	....	....
8. Gloucester	....	....	133,978	36,952,760	840,419,697	4,698,711,866	31,403,692.40	....	....
9. Hudson	....	....	31,967,957	240,535,584	3,432,811,336	8,372,319,094	80,114,569.85	....	....
10. Hunterdon	....	....	69,931	71,780,644	547,240,208	3,649,302,256	17,117,044.76	....	....
11. Mercer	....	....	2,490,797	....	3,214,370,141	7,958,131,816	59,533,445.79	....	....
12. Middlesex	....	....	8,902,850	142,872,635	6,194,475,057	20,890,100,665	120,039,780.91	....	....
13. Monmouth	....	....	420,383	208,232,969	1,345,942,302	16,022,212,672	84,909,532.71	....	....
14. Morris	....	....	907,571	89,943,561	5,755,315,504	19,729,868,017	71,427,250.02	....	....
15. Ocean	....	....	426,721	180,586,432	2,448,497,218	13,688,805,411	60,009,785.76	....	....
16. Passaic	....	....	1,042,732	....	5,641,372,447	10,982,451,699	70,043,837.46	....	....
17. Salem	....	....	59,627	9,766,343	528,671,701	1,364,391,177	10,701,278.48	....	....
18. Somerset	....	....	772,936	22,054,395	2,389,456,796	9,131,007,084	45,957,718.13	....	....
19. Sussex	....	....	5,374	55,852,771	666,220,302	3,542,662,782	19,606,148.79	....	....
20. Union	....	....	12,586,855	277,981,710	4,192,447,102	15,668,477,657	85,603,361.23	....	....
21. Warren	....	....	428,679	....	562,418,947	2,268,301,084	15,588,263.30	....	....
Totals	....	....	$87,037,025	$2,643,576,096	$63,520,832,679	$224,464,382,094	$1,353,257,615.93	$3,061,432.82	$3,061,432.82

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Atlantic	$ 309,573.04	....	$ 46,441,283.32	$ 1,671,436.00	$ 1,338,044.00	$ 61,023,524.02	$ 14,501,816.53	$ 1,935,411.09	....
2. Bergen	2,127,217.11	$ 51,405.16	139,815,114.79	....	....	385,435,233.46	57,105,751.98	2,138,166.00	....
3. Burlington	329,295.72	112.57	48,672,713.77	2,067,000.00	....	91,467,712.65	24,916,141.99	154,551.00	....
4. Camden	629,246.83	....	108,827,062.00	1,096,599.50	....	124,291,768.46	19,790,150.07	....	....
5. Cape May	116,121.89	4,665.39	27,550,000.00	1,214,009.28	....	28,357,252.86	5,087,555.50	283,995.00	....
6. Cumberland	115,035.44	....	23,301,088.58	....	600,236.00	24,499,188.23	1,954,976.70	1,120,015.86	....
7. Essex	2,841,022.21	....	180,183,314.76	....	....	204,095,484.40	38,510,309.76	2,964,987.00	....
8. Gloucester	92,676.40	....	31,311,016.00	502,410.00	....	53,504,304.17	8,121,675.27	....	....
9. Hudson	563,881.78	326,154.25	79,876,842.32	....	....	107,188,346.96	....	4,874,633.19	....
10. Hunterdon	17,475.96	431.20	17,100,000.00	972,000.00	....	27,567,135.48	23,147,717.38	....	....
11. Mercer	846,551.39	....	58,686,894.40	3,217,550.00	....	69,581,526.75	36,687,990.37	47,082.00	....
12. Middlesex	979,582.65	72,601.74	119,132,800.00	....	....	272,229,710.14	4,685,026.99	3,592,282.75	....
13. Monmouth	419,241.90	69,263.19	84,559,554.00	2,072,701.00	573,916.00	157,336,661.25	65,373,043.39	192,236.50	....
14. Morris	272,805.45	2,563.83	71,157,008.40	1,436,950.00	....	187,923,538.08	53,770,584.69	....	....
15. Ocean	276,920.61	8,314.68	59,741,179.83	3,697,983.00	1,860,000.00	93,122,116.01	60,665,116.72	....	....
16. Passaic	688,609.12	21,970.77	69,377,199.11	....	....	117,661,199.15	12,215,285.50	1,759,908.74	....
17. Salem	91,194.57	916.09	10,611,000.00	....	....	12,308,740.10	5,020,792.17	53,799.68	....
18. Somerset	183,718.13	....	45,774,000.00	1,934,000.00	....	89,618,408.51	30,603,131.02	....	....
19. Sussex	46,376.29	....	19,559,772.50	1,131,496.00	....	38,873,136.00	16,317,592.47	....	....
20. Union	467,603.23	....	85,135,758.00	....	....	165,943,768.20	37,034,575.59	3,379,931.45	....
21. Warren	36,522.28	....	15,551,741.02	539,658.00	....	23,676,899.62	4,770,103.42	....	....
Totals	$11,450,672.00	$558,398.87	$1,342,365,342.80	$21,553,794.78	$4,372,196.00	$2,336,705,654.50	$520,279,337.51	$22,497,000.26	....

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1985 (Continued)

	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)		16 Totals Ratables Determined Pursuant to R.S. 54:1-35 After Equalization Under R.S. 54:1-33 and R.S. 54:1-34
	Section C	Section D								
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions	
1.	$ 76,818,977.80	$ 203,730,494.76	$ 1,141,699,280	$ 19,317,607.45	$ 49,017,727.86	$ 11,816,400.00	$ 80,151,735.31	$ 1,688,875	$ 548,425	$ 9,550,341,093
2.	218,790,114.52	803,264,380.75	3,932,877,748	32,220,239.84	140,556,835.01	12,697,634.80	185,474,709.65	5,332,250	2,797,550	35,223,116,752
3.	26,746,053.71	194,024,173.12	1,698,623,348	20,054,577.15	55,622,509.10	6,114,964.02	81,792,050.27	1,756,821	1,209,050	8,017,218,399
4.	53,722,816.75	307,728,396.78	1,209,731,292	17,812,581.74	86,097,973.74	12,715,800.00	116,626,355.48	3,702,250	1,398,250	9,252,677,239
5.	35,340,500.81	98,833,313.45	625,757,770	10,304,626.00	26,040,879.88	5,855,047.99	42,200,553.87	1,121,250	299,600	6,549,561,213
6.	10,026,618.55	61,502,123.92	415,195,205	5,744,285.38	23,677,813.40	4,099,889.72	33,521,988.50	1,306,000	308,950	2,027,126,257
7.	175,014,925.65	600,769,021.57	3,441,186,945	47,295,371.06	284,254,851.14	23,451,077.00	355,001,299.20	3,051,000	1,324,350	16,343,333,175
8.	21,729,563.04	115,168,968.48	475,994,125	6,069,983.23	28,144,463.96	5,590,720.08	39,805,167.29	1,446,750	658,750	4,593,320,809
9.	136,882,023.70	328,821,846.17	1,523,730,347	21,033,386.00	186,767,189.52	15,851,000.00	223,651,575.52	2,308,500	620,400	7,915,160,823
10.	6,552,440.79	75,339,293.65	353,799,500	8,892,536.99	17,540,414.63	3,498,220.46	29,931,172.08	471,000	271,250	3,577,166,265
11.	45,518,449.72	213,739,493.24	1,443,389,388	13,797,681.43	89,066,148.61	8,116,600.00	110,980,430.04	2,198,500	852,000	7,768,659,350
12.	76,838,865.62	476,278,685.50	2,325,626,300	23,066,700.00	148,502,960.19	10,667,497.95	182,237,158.14	3,563,500	1,977,600	18,236,338,757
13.	77,927,645.61	388,035,757.75	2,098,582,251	32,104,580.10	92,043,394.19	13,445,568.76	137,593,543.05	2,434,965	1,499,900	16,056,747,569
14.	79,621,403.06	393,909,484.25	1,932,155,810	24,855,215.57	70,284,062.65	8,364,577.90	103,503,856.12	1,508,400	1,228,500	18,072,586,336
15.	53,606,252.39	272,692,647.95	1,463,346,428	24,416,002.65	62,648,300.14	11,702,457.63	98,766,760.42	4,836,250	1,428,700	13,601,595,941
16.	87,323,307.99	288,336,900.49	1,189,895,828	12,911,975.00	93,906,545.57	7,835,425.00	114,655,945.57	2,820,080	1,008,900	10,611,866,642
17.	2,042,489.09	30,036,821.04	135,882,035	5,344,876.31	22,221,753.01	2,533,684.51	30,100,313.83	541,250	200,100	1,245,465,570
18.	34,515,248.92	202,444,788.45	850,800,180	12,575,382.93	37,361,661.48	4,359,464.57	54,296,508.98	997,100	651,150	8,919,847,936
19.	13,930,500.36	89,812,497.33	389,590,864	6,612,525.14	13,323,806.65	4,392,500.00	24,328,831.79	631,750	359,050	3,492,744,748
20.	94,907,263.00	386,401,296.24	2,442,889,050	26,171,192.25	119,240,473.63	7,251,252.11	152,662,917.99	3,281,500	1,465,250	15,100,479,895
21.	6,962,202.03	51,500,604.09	220,399,330	6,029,586.09	15,130,762.92	2,258,732.27	23,419,081.28	717,250	262,800	2,202,196,686
	$1,334,617,663.13	$5,582,390,988.98	$29,311,153,024	$376,630,912.31	$1,661,452,527.30	$182,618,514.77	$2,220,701,954.38	$45,715,241	$20,370,525	$218,357,551,455

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1985

	1		2	3	4	5	6
	Taxable Value						
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2—3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Absecon City	$ 80,696,200	$ 132,256,000	$ 212,952,200	....	$ 212,952,200	$ 1,519,966	$ 214,472,166
2. Atlantic City	717,233,200	1,530,819,350	2,248,052,550	....	2,248,052,550	12,677,300	* 2,260,729,850
3. Brigantine City	132,092,600	193,363,000	325,455,600	....	325,455,600	2,056,451	327,512,051
4. Buena Borough	13,132,000	73,957,400	87,089,400	$ 67,900	87,021,500	2,099,240	89,120,740
5. Buena Vista Township	20,588,730	42,422,695	63,011,425	....	63,011,425	723,085	63,734,510
6. Corbin City	1,260,100	2,878,400	4,138,500	....	4,138,500	42,300	4,180,800
7. Egg Harbor City	7,312,300	41,539,600	48,851,900	20,000	48,831,900	2,137,879	50,969,779
8. Egg Harbor Township	120,707,785	243,199,800	363,907,585	....	363,907,585	5,277,566	369,185,151
9. Estell Manor City	10,391,605	8,080,528	18,472,133	....	18,472,133	188,990	18,661,123
10. Folsom Borough	2,741,005	13,778,165	16,519,170	....	16,519,170	476,561	16,995,731
11. Galloway Township	56,008,900	147,763,800	203,772,700	....	203,772,700	3,569,258	207,341,958
12. Hamilton Township	83,946,317	133,075,400	217,021,717	....	217,021,717	4,099,930	221,121,647
13. Hammonton Town	19,917,470	66,814,190	86,731,660	....	86,731,660	2,293,140	89,024,800
14. Linwood City	90,822,600	142,449,300	233,271,900	....	233,271,900	1,195,065	234,466,965
15. Longport Borough	176,510,050	86,664,100	263,174,150	....	263,174,150	239,662	263,413,812
16. Margate City	272,255,000	331,836,200	604,091,200	....	604,091,200	1,057,297	605,148,497
17. Mullica Township	60,623,950	82,335,606	142,959,556	19,000	142,940,556	1,749,500	144,690,056
18. Northfield City	43,726,400	108,275,000	152,001,400	....	152,001,400	809,322	152,810,722
19. Pleasantville City	72,126,325	162,817,850	234,944,175	4,489,400	230,454,775	10,443,029	240,897,804
20. Port Republic City	15,726,000	17,890,100	33,616,100	....	33,616,100	389,233	34,005,333
21. Somers Point City	31,590,600	161,522,500	193,113,100	....	193,113,100	3,777,157	196,890,257
22. Ventnor City	140,659,400	272,880,100	413,539,500	....	413,539,500	3,710,016	417,249,516
23. Weymouth Township	3,913,000	7,652,600	11,565,600	....	11,565,600	222,386	11,787,986
Totals	$2,173,981,537	$4,004,271,684	$6,178,253,221	$4,596,300	$6,173,656,921	$60,754,333	$6,234,411,254

*$2,806,880,290 Deducted After Promulgation of Equalization Table.

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1985 (Continued)

TAXING DISTRICT	7 General Tax Rate to Apply per $100 Valuation	8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	12 Apportionment of Taxes, Section A County Taxes, I Total County Taxes Apportioned (Including Total Net Adjustments)	12 II Adjustments Resulting From (a) *County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 II (a) Add Underpayment
1. Absecon City	$2.230	$100.45	$ 11,426	....	$ 511,407	$ 214,994,999	$ 982,390.13	....	....
2. Atlantic City	3.876	51.32	110,421	$750,235,388	....	* 1,510,604,883	19,737,294.41	....	....
3. Brigantine City	2.622	53.10	....	....	289,555,158	617,067,209	2,819,603.88	....	....
4. Buena Borough	2.144	116.90	741	10,744,517	....	78,376,964	358,132.78	....	....
5. Buena Vista Township	4.140	48.18	1,350	....	70,107,748	133,843,608	611,579.99	....	....
6. Corbin City	3.459	51.06	84	....	4,091,423	8,272,307	37,799.17	....	....
7. Egg Harbor City	4.936	71.31	....	....	21,474,698	72,444,477	331,025.09	....	....
8. Egg Harbor Township	3.143	59.75	....	....	251,037,863	620,223,014	2,834,023.90	....	....
9. Estell Manor City	4.324	45.38	....	....	22,619,613	41,280,736	188,626.66	....	....
10. Folsom Borough	6.978	29.44	652	....	40,570,002	57,566,385	263,041.69	....	....
11. Galloway Township	4.672	44.46	528	....	260,072,178	467,414,664	2,135,787.13	....	....
12. Hamilton Township	3.713	56.02	....	....	177,464,258	398,585,905	1,821,283.56	....	....
13. Hammonton Township	7.779	30.66	40,313	....	204,652,907	293,718,020	1,342,104.16	....	....
14. Linwood City	2.619	98.12	....	....	6,079,847	240,546,812	1,099,145.63	....	....
15. Longport Borough	.968	104.13	....	9,776,721	....	253,637,091	1,158,959.86	....	....
16. Margate City	1.773	84.86	....	....	111,475,002	716,623,499	3,274,512.68	....	....
17. Mullica Township	2.144	119.12	....	21,563,097	** 2,332,850	125,459,809	573,271.37	....	....
18. Northfield City	4.429	60.36	....	....	103,244,651	256,055,373	1,170,009.87	....	....
19. Pleasantville City	3.706	82.04	21,392	....	54,910,016	295,829,212	1,351,750.97	....	....
20. Port Republic City	1.680	118.85	....	5,058,789	....	28,946,544	132,267.26	....	....
21. Somers Point City	3.806	60.69	....	....	128,700,167	325,590,424	1,487,740.74	....	....
22. Ventnor City	2.442	65.72	....	....	220,071,602	637,321,118	2,912,151.34	....	....
23. Weymouth Township	5.203	42.04	....	....	16,302,165	26,090,151	128,354.09	....	....
Totals	....	....	$186,907	$797,378,512	$1,985,273,555	$7,422,493,204	$46,750,856.36	....	....

*$2,808,880,290 Deducted After Promulgation of Equalization Table.

**This amount reflects assessments added to the tax list for 1985 following adoption of equalization table.

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Absecon City	$ 8,927.49	....	$ 973,462.64	$ 69,168.91	$ 48,660.05	$ 2,219,273.00	....	$ 72,606.00	....
2. Atlantic City	219,082.34	....	19,518,212.07	....	....	16,508,396.50	....	....	....
3. Brigantine City	1,357.72	....	2,818,246.16	198,524.93	139,661.48	2,225,863.50	....	66,679.21	....
4. Buena Borough	6,902.25	....	351,230.53	25,215.70	17,739.15	....	B $1,054,563.21	....	....
5. Buena Vista Township	1,632.34	....	609,947.65	43,060.61	30,292.97	....	B 1,922,396.81	....	....
6. Corbin City	....	....	37,799.17	2,661.39	1,872.28	75,173.00	....	....	....
7. Egg Harbor City	89.51	....	330,935.58	23,307.08	16,396.44	812,421.00	G 535,074.62	....	....
8. Egg Harbor Township	17,162.25	....	2,816,861.65	199,540.23	140,375.74	8,444,415.75	....	....	....
9. Estell Manor City	110.70	....	188,515.96	13,280.96	9,343.11	595,703.50	....	....	....
10. Folsom Borough	1,988.48	....	261,053.21	18,520.45	13,029.06	724,651.00	....	....	....
11. Galloway Township	4,055.20	....	2,131,731.93	150,378.21	105,790.46	3,524,311.50	G 3,213,265.39	....	....
12. Hamilton Township	5,384.72	....	1,815,898.84	128,234.39	90,212.37	2,489,545.00	G 2,756,443.20	....	....
13. Hammonton Town	1,141.65	....	1,340,962.51	94,495.95	66,477.51	4,167,515.45	....	....	....
14. Linwood City	3,375.61	....	1,095,770.02	77,389.53	54,443.22	2,189,101.00	M 1,202,068.79	131,230.18	....
15. Longport Borough	2,747.29	....	1,156,212.57	81,600.97	57,405.95	282,672.00	....	....	....
16. Margate City	14,494.08	....	3,260,018.60	....	162,194.16	3,340,550.00	....	727,492.50	....
17. Mullica Township	....	....	573,271.37	40,363.35	28,395.45	1,097,931.50	G 811,747.79	....	....
18. Northfield City	1,866.86	....	1,168,143.01	82,378.99	57,953.29	2,260,880.00	M 1,439,695.36	31,127.50	....
19. Pleasantville City	5,945.86	....	1,345,805.11	95,175.17	66,955.34	4,205,081.81	....	....	....
20. Port Republic City	3,450.13	....	128,817.13	9,312.78	6,551.50	382,812.00	....	43,750.00	....
21. Somers Point City	8,106.82	....	1,479,631.92	104,750.04	73,691.23	2,528,207.01	M 1,566,561.36	121,040.00	....
22. Ventnor City	1,749.74	....	2,910,401.60	205,041.08	144,245.57	2,600,000.00	....	741,485.70	....
23. Weymouth Township	....	....	128,354.09	9,037.26	6,357.67	349,019.50	....	....	....
Totals	$309,573.04	....	$46,441,283.32	$1,671,438.00	$1,338,044.00	$61,023,524.02	$14,501,816.53	$1,935,411.09	....

B—Buena Regional High School G—Greater Egg Harbor Regional High School M—Mainland Regional High School

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Absecon City	$ 1,399,499.01	$ 4,782,669.61	$ 34,279,100	$ 350,000.00	$ 980,586.54	$ 210,000.00	$ 1,540,586.54	$ 48,750	$ 31,700
2. Atlantic City	51,593,553.19	87,620,161.76	538,612,530	7,900,000.00	21,794,556.72	5,700,000.00	35,394,565.72	271,750	51,650
3. Brigantine City	3,135,126.64	8,584,101.92	18,443,600	559,000.00	1,371,280.79	325,000.00	2,255,280.79	86,500	31,350
4. Buena Borough	461,930.48	1,910,679.07	10,970,000	119,040.70	544,009.38	170,000.00	833,050.08	55,000	9,700
5. Buena Vista Township	32,638.33	2,638,336.37	8,282,020	165,000.00	888,740.74	352,000.00	1,405,740.74	68,250	15,100
6. Corbin City	27,130.00	144,635.84	1,560,100	9,274.20	146,818.58	7,500.00	163,592.78	7,250	1,150
7. Egg Harbor City	797,418.55	2,515,553.27	10,767,100	140,000.00	820,210.95	112,000.00	1,072,210.95	53,750	15,750
8. Egg Harbor Township	....	11,601,193.37	126,092,500	2,725,000.00	4,908,278.84	600,000.00	8,233,278.84	90,750	44,250
9. Estell Manor City	....	806,843.55	2,522,020	175,187.52	176,248.46	60,000.00	411,435.98	10,000	3,450
10. Folsom Borough	168,577.64	1,185,831.36	427,190	100,000.00	228,323.73	70,000.00	398,323.73	12,750	7,050
11. Galloway Township	559,823.00	9,685,300.49	95,424,100	1,632,201.00	2,022,835.00	600,000.00	4,255,036.00	87,500	37,550
12. Hamilton Township	928,710.92	8,209,044.72	67,112,650	909,428.11	2,171,710.96	661,000.00	3,742,139.07	120,625	28,475
13. Hammonton Town	1,255,366.05	6,924,817.47	15,014,870	309,000.00	1,418,975.42	504,000.00	2,231,975.42	154,250	34,100
14. Linwood City	1,390,065.73	6,140,068.47	26,465,000	225,000.00	1,340,260.70	150,000.00	1,715,260.70	42,000	28,800
15. Longport Borough	969,402.81	2,547,294.30	10,478,100	223,500.00	579,131.43	120,000.00	922,631.43	18,250	7,850
16. Margate City	3,234,628.01	10,724,883.27	31,028,800	1,850,000.00	1,319,943.79	150,000.00	3,319,943.79	82,500	44,100
17. Mullica Township	600,050.32	3,151,759.78	7,949,200	23,907.30	496,506.02	354,000.00	874,413.32	41,500	14,300
18. Northfield City	1,727,102.29	6,767,280.44	22,977,200	215,000.00	1,505,781.19	230,000.00	1,950,781.19	62,000	40,250
19. Pleasantville City	3,213,280.38	8,926,297.81	53,816,400	840,000.00	2,269,225.84	650,000.00	3,759,225.84	144,500	32,900
20. Port Republic City	....	571,243.41	3,443,400	42,068.62	174,202.42	43,000.00	259,271.04	8,250	3,900
21. Somers Point City	1,618,787.30	7,492,668.86	26,712,400	180,000.00	1,113,845.15	325,000.00	1,618,845.15	100,000	29,050
22. Ventnor City	3,585,384.49	10,186,558.44	28,392,000	600,000.00	2,044,741.39	357,000.00	3,001,741.39	105,250	32,300
23. Weymouth Township	120,502.66	613,271.18	927,000	25,000.00	701,504.82	65,900.00	792,404.82	17,500	3,700
Totals	$76,818,977.80	$203,730,494.76	$1,141,699,280	$19,317,607.45	$49,017,727.86	$11,816,400.00	$80,151,735.31	$1,688,875	$548,425

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$22,304,699.72
Rate per $100 to be applied to Column II for apportionment of County Taxes	.4569362694
Rate per $100 to be applied to Column II for apportionment of County Library Taxes	.0321723349
Rate per $100 to be applied to Column II for apportionment of Local Health Service Taxes	.0226331068

Net County Taxes Apportioned (12A III)	$46,441,283.32
**Adjustments (Net Total 12A IIb) ±	$ +309,573.04
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$46,750,856.36

**Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1985

	1		2	3	4	5	6
	Taxable Value						
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2—3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Allendale Boro	$ 79,146,200	$ 117,548,600	$ 196,694,800	$ 3,000	$ 196,691,800	$ 884,529	$ 197,576,329
2. Alpine Boro	127,598,300	108,880,200	236,478,500	....	236,478,500	807,202	237,285,702
3. Bergenfield Boro	145,849,910	242,708,100	388,558,010	....	388,558,010	1,174,159	389,732,169
4. Bogota Boro	50,500,600	72,312,420	122,813,020	....	122,813,020	462,770	123,275,790
5. Carlstadt Boro	167,910,700	292,681,100	460,591,800	134,200	460,457,600	1,536,689	461,994,289
6. Cliffside Park Boro	250,839,400	497,239,400	748,078,800	....	748,078,800	5,201,174	753,279,974
7. Closter Boro	128,829,500	185,950,600	314,780,100	....	314,780,100	5,238,071	320,018,171
8. Cresskill Boro	60,010,450	102,119,815	162,130,265	....	162,130,265	288,684	162,418,949
9. Demarest Boro	67,362,300	97,612,300	164,974,600	....	164,974,600	366,519	165,341,119
10. Dumont Boro	112,052,500	182,297,400	294,349,900	....	294,349,900	4,148,041	298,497,941
11. Elmwood Park Boro	151,233,500	218,749,650	369,983,150	....	369,983,150	1,464,630	371,447,780
12. East Rutherford Boro	87,551,800	138,850,000	226,401,800	....	226,401,800	4,009,031	230,410,831
13. Edgewater Boro	45,633,209	86,423,744	132,056,953	28,580	132,028,373	226,866	132,255,239
14. Emerson Boro	61,399,300	111,482,220	172,881,520	....	172,881,520	663,932	173,545,452
15. Englewood City	191,525,550	358,293,550	549,819,100	514,700	549,304,400	12,570,149	561,874,549
16. Englewood Cliffs Boro	116,669,700	206,004,900	322,674,600	....	322,674,600	818,509	323,493,109
17. Fairlawn Boro	270,956,470	509,086,680	780,043,150	....	780,043,150	7,101,156	787,144,306
18. Fairview Boro	61,723,000	112,737,200	174,460,200	131,300	174,328,900	447,446	174,776,346
19. Fort Lee Boro	329,525,450	815,350,137	1,144,875,587	12,500	1,144,863,087	9,933,271	1,154,796,358
20. Franklin Lakes Boro	205,751,200	333,402,300	539,153,500	....	539,153,500	1,299,150	540,452,650
21. Garfield City	153,848,200	273,164,500	427,012,700	....	427,012,700	1,845,123	428,857,823
22. Glen Rock Boro	101,112,380	173,383,900	274,496,280	2,400	274,493,880	865,350	275,359,230
23. Hackensack City	186,839,600	504,283,200	691,122,800	....	691,122,800	16,850,140	707,972,940
24. Harrington Park Boro	38,311,700	75,469,700	113,781,400	....	113,781,400	220,847	114,002,247
25. Hasbrouck Heights Boro	96,774,900	185,627,400	282,402,300	....	282,402,300	1,132,047	283,534,347
26. Haworth Boro	34,157,400	53,278,600	87,436,000	....	87,436,000	211,883	87,647,883
27. Hillsdale Boro	77,857,400	123,268,820	201,146,220	13,700	201,132,520	4,877,847	206,010,367
28. Hohokus Boro	109,568,900	145,678,300	255,247,200	....	255,247,200	874,258	256,121,458
29. Leonia Boro	57,651,000	101,458,700	159,109,700	402,500	158,707,200	608,969	159,316,169
30. Little Ferry Boro	70,631,500	124,670,468	195,301,968	10,100	195,291,868	4,650,613	199,942,481
31. Lodi Boro	154,510,000	259,866,900	414,376,900	186,900	414,190,000	2,097,201	416,287,201
32. Lyndhurst Twp.	247,672,100	357,951,500	605,623,600	....	605,623,600	1,842,099	607,465,699
33. Mahwah Twp.	122,534,150	255,168,645	377,702,795	....	377,702,795	8,435,675	386,138,470
34. Maywood Boro	77,799,900	122,831,500	200,631,400	....	200,631,400	849,843	201,481,243
35. Midland Park Boro	67,624,500	97,980,800	165,605,300	....	165,605,300	1,082,652	166,687,952
36. Montvale Boro	221,849,000	346,833,800	568,682,800	....	568,682,800	1,607,625	570,290,425
37. Moonachie Boro	55,614,600	121,933,700	177,548,300	....	177,548,300	910,040	178,458,340
38. New Milford Boro	94,182,000	183,335,930	277,517,930	....	277,517,930	565,738	278,083,668
39. North Arlington Boro	105,433,600	148,210,412	253,644,012	....	253,644,012	546,582	254,190,594
40. Northvale Boro	39,783,302	102,449,545	142,232,847	....	142,232,847	296,841	142,529,688

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1985 (Continued)

	1		2	3	4	5	6
	Taxable Value						
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2—3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
41. Norwood Boro	43,961,000	78,804,835	122,765,835	....	122,765,835	660,209	123,426,044
42. Oakland Boro	87,890,400	168,604,300	256,494,700	....	256,494,700	1,797,729	258,292,429
43. Old Tappan Boro	46,610,660	77,959,800	124,570,460	....	124,570,460	233,384	124,803,844
44. Oradell Boro	72,269,488	126,301,800	198,571,288	10,900	198,560,388	1,097,743	199,658,131
45. Palisades Park Boro	151,374,800	170,004,500	321,379,300	....	321,379,300	495,844	321,875,144
46. Paramus Boro	323,673,600	560,619,900	884,293,500	....	884,293,500	4,422,946	888,716,446
47. Park Ridge Boro	141,413,200	219,463,300	360,876,500	....	360,876,500	1,884,348	362,760,848
48. Ramsey Boro	136,567,300	257,067,000	393,634,300	....	393,634,300	4,537,338	398,171,638
49. Ridgefield Boro	116,414,025	169,161,300	285,575,325	....	285,575,325	865,674	286,440,999
50. Ridgefield Park Twp.	70,910,600	104,979,900	175,890,500	566,700	175,323,800	389,251	175,713,051
51. Ridgewood Twp.	388,472,200	434,424,500	822,896,700	....	822,896,700	8,314,668	831,211,368
52. River Edge Boro	97,622,915	141,705,107	239,328,022	....	239,328,022	5,373,932	244,701,954
53. Rivervale Twp.	59,268,500	118.800,100	178,068,600	....	178,068,600	363,048	178,431,648
54. Rochelle Park Twp.	57,525,100	105,312,300	162,837,400	....	162,837,400	32,684,923	195,522,323
55. Rockleigh Boro	24,061,000	58,488,800	82,549,800	....	82,549,800	288,542	82,838,342
56. Rutherford Boro	113,546,070	217,238,855	330,784,925	1,116,500	329,668,425	7,158,698	336,827,123
57. Saddle Brook Twp.	142,994,000	248,165,000	391,159,000	....	391,159,000	1,249,396	392,408,396
58. Saddle River Boro	202,226,700	174,374,800	376,601,500	....	376,601,500	1,012,472	377,613,972
59. South Hackensack Twp.	41,003,597	73,544,785	114,548,382	....	114,548,382	371,589	114,919,971
60. Teaneck Twp.	347,022,400	826,870,500	1,173,892,900	40,900	1,173,852,000	4,700,350	1,178,552,350
61. Tenafly Boro	356,965,400	430,558,300	787,523,700	....	787,523,700	1,820,177	789,343,877
62. Teterboro Boro	37,859,750	92,185,440	130,045,190	....	130,045,190	1,329,976	131,375,166
63. Upper Saddle River Boro	116,526,000	214,053,050	330,579,050	....	330,579,050	1,877,137	332,456,187
64. Waldwick Boro	63,227,450	129,450,950	192,678,400	....	192,678,400	467,027	193,145,427
65. Wallington Boro	60,830,700	88,824,200	149,654,900	672,600	148,982,300	722,932	149,705,232
66. Washington Twp.	83,019,400	147,127,400	230,146,800	....	230,146,800	354,736	230,501,536
67. Westwood Boro	93,157,700	152,514,300	245,672,000	....	245,672,000	886,921	246,558,921
68. Woodcliff Lake Boro	152,083,650	226,264,150	378,347,800	....	378,347,800	2,283,769	380,631,569
69. Wood-Ridge Boro	122,629,100	179,532,100	302,161,200	....	302,161,200	1,010,614	303,171,814
70. Wyckoff Twp.	203,500,500	296,704,400	500,204,900	18,000	500,186,900	2,770,478	502,957,378
Totals	$8,780,452,376	$14,835,702,308	$23,616,154,684	$3,865,480	$23,612,289,204	$200,439,202	$23,812,728,406

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1985 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Allendale Boro	$ 4.00	$ 61.98	$ 12,378	....	$ 122,479,075	$ 320,067,782	$ 1,269,848.22	....	$ 23,061.18
2. Alpine Boro	1.08	95.02	....	....	13,802,784	251,088,486	996,177.33	....	14,011.33
3. Bergenfield Boro	5.47	54.81	3,004	....	327,981,978	717,717,151	2,847,496.37	....	68,091.99
4. Bogota Boro	5.00	61.69	5,675	....	85,142,510	208,423,975	826,908.64	....	21,115.78
5. Carlstadt Boro	1.98	70.81	73,505	....	213,716,886	675,784,680	2,681,132.00	....	55,588.02
6. Cliffside Park Boro	2.01	102.62	....	$ 11,739,214	....	741,540,760	2,942,014.99	....	56,972.73
7. Closter Boro	2.95	85.88	....	....	55,421,924	375,440,095	1,489,534.29	....	31,858.82
8. Cresskill Boro	5.14	44.92	....	....	201,622,078	364,041,027	1,444,309.23	....	28,071.56
9. Demarest Boro	3.52	68.58	....	....	76,178,064	241,519,183	958,211.74	....	18,453.16
10. Dumont Boro	4.75	61.59	397	....	185,840,414	484,338,752	1,921,582.67	....	46,049.49
11. Elmwood Park Boro	3.15	63.76	1,165	....	231,906,213	603,355,158	2,393,772.56	....	59,417.92
12. East Rutherford Boro	2.22	72.56	22,868	....	109,964,553	340,398,252	1,350,508.05	....	36,808.92
13. Edgewater Boro	4.28	48.76	356	....	174,061,775	306,317,370	1,215,294.35	....	28,219.08
14. Emerson Boro	4.07	63.12	....	....	103,842,669	277,388,121	1,100,519.43	....	24,927.98
15. Englewood City	5.37	64.03	....	....	326,982,665	888,857,214	3,526,483.50	....	80,127.05
16. Englewood Cliffs Boro	2.55	50.16	....	....	345,074,239	668,567,348	2,652,497.70	....	54,668.67
17. Fairlawn Boro	3.44	66.09	51,151	....	432,709,906	1,219,905,365	4,839,895.62	....	114,163.02
18. Fairview Boro	3.82	64.24	4,335	....	105,558,881	280,339,562	1,112,229.08	....	28,045.68
19. Fort Lee Boro	2.65	68.93	....	....	523,242,606	1,678,038,966	6,657,511.05	....	127,115.19
20. Franklin Lakes Boro	2.27	71.67	....	....	217,470,299	757,922,949	3,007,010.27	....	48,339.26
21. Garfield City	3.19	74.78	739	....	163,871,683	592,730,245	2,351,618.90	....	62,561.80
22. Glen Rock Boro	4.73	55.27	8,208	....	225,991,040	501,358,478	1,989,107.33	....	43,265.15
23. Hackensack City	4.99	61.50	60,961	....	478,890,335	1,186,924,236	4,709,045.13	....	118,951.86
24. Harrington Park Boro	4.70	54.37	116	....	95,941,918	209,944,281	832,940.35	....	16,371.72
25. Hasbrouck Heights Boro	3.65	63.28	547	....	168,487,397	452,022,291	1,793,369.20	....	38,498.44
26. Haworth Boro	4.89	46.94	1,870	....	99,690,594	187,340,347	743,260.71	....	15,023.78
27. Hillsdale Boro	5.21	51.85	1,010	....	189,874,362	395,885,739	1,570,651.06	....	36,326.25
28. Hohokus Boro	1.97	97.52	9,961	....	8,251,645	264,383,064	1,048,922.70	....	22,015.01
29. Leonia Boro	5.17	57.41	764	....	119,442,024	278,758,957	1,105,958.13	....	25,057.67
30. Little Ferry Boro	3.33	69.75	....	....	89,348,272	289,290,753	1,147,742.35	....	30,037.87
31. Lodi Boro	3.95	72.53	8,615	....	169,852,381	585,948,197	2,324,711.57	....	54,838.57
32. Lyndhurst Twp.	2.38	86.34	80,187	....	115,654,807	723,200,693	2,869,251.97	....	73,148.61
33. Mahwah Twp.	3.97	50.70	158,273	....	386,923,743	773,220,486	3,067,702.26	$ 3,061,432.82	....
34. Maywood Boro	3.79	61.04	1,101	....	134,806,437	336,288,781	1,334,203.98	....	32,352.23
35. Midland Park Boro	3.83	60.52	194	....	113,806,195	280,494,341	1,112,843.15	....	24,297.56
36. Montvale Boro	1.92	104.06	....	15,127,016	....	555,163,409	2,202,574.91	....	38,797.03
37. Moonachie Boro	1.85	73.89	42,393	....	72,354,006	250,854,739	995,249.95	....	25,293.00
38. New Milford Boro	4.26	62.19	....	....	171,472,898	449,556,566	1,783,586.59	....	43,582.53
39. North Arlington Boro	3.46	66.88	1,732	....	132,088,150	386,280,476	1,532,542.80	....	39,737.93
40. Northvale Boro	4.44	50.96	967	....	145,466,638	287,997,293	1,142,610.63	....	23,772.60

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1985 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
								II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
41. Norwood Boro	4.20	54.49	629	....	105,150,305	228,576,978	906,864.37	....	18,826.07
42. Oakland Boro	5.42	50.05	....	....	260,899,770	519,192,199	2,059,861.46	....	43,264.07
43. Old Tappan Boro	3.68	53.59	....	....	109,712,623	234,516,467	930,428.91	....	17,882.29
44. Oradell Boro	4.80	44.98	337	....	245,892,350	445,550,818	1,767,694.05	....	38,350.21
45. Palisades Park Boro	2.92	79.78	....	....	87,766,969	409,642,113	1,625,228.58	....	36,679.22
46. Paramus Boro	3.54	52.89	....	....	858,870,426	1,747,586,872	6,933,437.87	....	162,538.17
47. Park Ridge Boro	2.49	109.64	540	28,654,036	....	334,107,352	1,325,549.31	....	28,070.43
48. Ramsey Boro	4.22	59.60	7,058	....	275,548,582	673,727,278	2,672,969.39	....	52,746.80
49. Ridgefield Boro	1.30	60.92	1,818,516	....	214,333,487	502,593,002	1,994,005.22	....	51,563.40
50. Ridgefield Park Twp.	5.16	55.55	17,057	....	147,581,726	323,311,834	1,282,718.79	....	31,069.37
51. Ridgewood Twp.	4.18	68.11	7,033	....	394,552,427	1,225,770,828	4,863,166.47	....	101,052.18
52. River Edge Boro	3.93	62.85	1,966	....	144,810,365	389,514,285	1,545,372.73	....	37,073.34
53. Rivervale Twp.	5.81	45.62	....	....	214,561,370	392,993,018	1,559,174.37	....	31,720.21
54. Rochelle Park Twp.	2.49	65.60	....	....	91,274,836	286,797,159	1,137,849.18	....	27,393.24
55. Rockleigh Boro	.98	88.90	....	....	15,149,769	97,988,111	388,761.49	....	9,679.67
56. Rutherford Boro	4.93	56.87	12,992	....	255,947,646	592,787,761	2,351,847.10	....	53,761.63
57. Saddle Brook Twp.	2.71	65.65	51,711	....	225,316,817	617,776,924	2,450,989.98	....	57,453.61
58. Saddle River Boro	1.14	95.02	....	....	20,215,631	397,829,603	1,578,363.21	....	23,637.28
59. South Hackensack Twp.	3.17	59.17	1,990	....	95,689,790	210,611,751	835,588.50	....	19,895.00
60. Teaneck Twp.	3.45	91.06	10,073	....	126,708,793	1,305,271,216	5,178,579.11	....	110,713.95
61. Tenafly Boro	2.51	97.92	....	....	22,806,079	811,949,956	3,221,358.93	....	63,930.25
62. Teterboro Boro	1.01	111.04	52,191	....	2,552,999	133,980,356	531,558.39	....	19,559.40
63. Upper Saddle River Boro	3.30	59.82	....	....	226,769,784	559,225,971	2,218,692.86	....	44,744.55
64. Waldwick Boro	4.76	53.62	29,140	....	169,979,982	363,154,549	1,440,792.18	....	31,040.64
65. Wallington Boro	3.49	60.29	583	....	104,032,295	253,738,110	1,006,689.54	....	26,644.17
66. Washington Twp.	4.00	60.57	....	....	150,813,811	381,315,347	1,512,843.97	....	30,828.99
67. Westwood Boro	3.67	62.39	....	....	155,770,566	402,329,507	1,596,216.29	....	35,300.48
68. Woodcliff Lake Boro	2.28	96.89	5,800	....	6,272,746	386,910,115	1,535,040.85	....	26,789.84
69. Wood-Ridge Boro	2.14	96.73	17,167	....	25,933,549	329,122,530	1,305,772.35	....	34,148.31
70. Wyckoff Twp.	3.38	61.73	....	....	314,366,730	817,324,108	3,242,680.53	....	66,019.61
Totals	....	....	$2,587,255	$55,520,266	$12,004,096,291	$35,763,891,686	$141,890,926.74	$3,061,432.82	$3,061,432.82

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Allendale Boro	$ 181.60	....	$ 1,292,727.80	....	....	$ 2,946,797.18	NH$1,927,948.58	....	....
2. Alpine Boro	11,169.38	....	999,019.28	....	....	1,081,413.00	....	....	....
3. Bergenfield Boro	6,830.00	....	2,908,758.36	....	....	12,652,804.00	....	....	....
4. Bogota Boro	5,137.68	....	842,886.74	....	....	3,515,653.50	....	....	....
5. Carlstadt Boro	10,516.09	....	2,726,203.93	....	....	2,090,107.00	CE 1,765,033.27	....	....
6. Cliffside Park Boro	172.58	....	2,998,815.14	....	....	6,018,411.50	....	....	....
7. Closter Boro	5,441.59	....	1,515,951.52	....	....	3,291,128.60	N 2,359,769.13	....	....
8. Cresskill Boro	4,190.76	....	1,468,190.03	....	....	5,113,593.85	....	....	....
9. Demarest Boro	....	....	976,664.90	....	....	1,984,731.00	N 1,537,311.84	....	....
10. Dumont Boro	17,686.47	....	1,949,945.69	....	....	8,442,200.00	....	....	....
11. Elmwood Park Boro	14,328.27	....	2,438,862.21	....	....	6,199,661.11	....	....	....
12. East Rutherford Boro	7,049.24	....	1,380,267.73	....	....	2,086,979.43	CE 849,565.23	....	....
13. Edgewater Boro	14,151.20	....	1,229,362.23	....	....	1,617,027.00	....	....	....
14. Emerson Boro	3,657.32	....	1,121,790.09	....	....	4,620,513.00	....	....	....
15. Englewood City	11,159.54	....	3,595,451.01	....	....	12,471,755.50	....	$ 735,500.00	....
16. Englewood Cliffs Boro	....	$ 11,520.11	2,718,686.48	....	....	3,210,239.00	....	....	....
17. Fairlawn Boro	16,707.27	....	4,937,351.37	....	....	17,039,069.50	....	....	....
18. Fairview Boro	20,402.92	....	1,119,871.84	....	....	3,020,204.50	....	....	....
19. Fort Lee Boro	425,170.40	....	6,359,455.84	....	....	12,699,352.00	....	....	....
20. Franklin Lakes Boro	2,306.49	....	3,053,043.04	....	....	4,226,541.40	R 4,117,704.31	....	....
21. Garfield City	89,844.78	....	2,324,335.92	....	....	7,636,067.00	....	55,250.00	....
22. Glen Rock Boro	930.12	....	2,031,442.36	....	....	7,829,603.00	....	....	....
23. Hackensack City	80,139.01	....	4,747,857.98	....	....	15,851,947.00	....	1,347,416.00	....
24. Harrington Park Boro	....	137.82	849,449.89	....	....	2,135,260.00	N 1,225,260.14	....	....
25. Hasbrouck Heights Boro	77,353.19	....	1,754,514.45	....	....	5,575,218.50	....	....	....
26. Haworth Boro	488.16	....	757,796.33	....	....	1,370,107.00	N 1,188,114.12	....	....
27. Hillsdale Boro	11,931.24	....	1,595,046.07	....	....	4,187,417.00	P 2,410,679.53	....	....
28. Hohokus Boro	2,061.35	....	1,068,876.36	....	....	2,383,910.50	....	....	....
29. Leonia Boro	8,245.41	....	1,122,770.39	....	....	4,778,708.00	....	....	....
30. Little Ferry Boro	446.05	....	1,177,334.17	....	....	3,445,506.00	....	....	....
31. Lodi Boro	82,079.51	....	2,297,470.63	....	....	9,290,001.00	....	....	....
32. Lyndhurst Twp.	74,001.74	....	2,888,396.84	....	....	7,140,758.00	....	....	....
33. Mahwah Twp.	6,269.44	....	....	....	....	9,664,609.00	....	....	....
34. Maywood Boro	24,118.94	....	1,342.437.27	....	....	4,108,308.50	....	....	....
35. Midland Park Boro	962.24	....	1,136,178.47	....	....	3,594,928.00	....	....	....
36. Montvale Boro	13,715.47	....	2,227,656.47	....	....	3,376,091.00	P 3,386,183.51	....	....
37. Moonachie Boro	....	....	1,020,542.95	....	....	1,458,244.02	....	....	....
38. New Milford Boro	7,786.39	....	1,819,382.73	....	....	7,427,603.00	....	....	....
39. North Arlington Boro	13,613.42	....	1,558,667.31	....	....	4,611,966.00	....	....	....
40. Northvale Boro	3,086.01	....	1,163,297.22	....	....	1,956,911.50	N 1,724,710.13	....	....

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	District School Purposes			
	Deduct Overpayment	Add Underpayment				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
41. Norwood Boro	295.77	....	925,394.67	....	....	1,815,961.50	N 1,429,461.46	....	....
42. Oakland Boro	9,960.60	....	2,093,164.93	....	....	6,192,789.00	R 2,836,419.50	....	....
43. Old Tappan Boro	....	15,512.63	983,823.83	....	....	1,808,244.00	N 1,447,870.18	....	....
44. Oradell Boro	2,434.03	....	1,803,610.23	....	....	1,826,120.00	RD 3,599,469.65	....	....
45. Palisades Park Boro	10,805.78	....	1,651,102.02	....	....	5,010,039.29	....	....	....
46. Paramus Boro	30,817.99	....	7,065,158.05	....	....	16,840,932.00	....	....	....
47. Park Ridge Boro	5,088.04	....	1,348,531.70	....	....	5,217,142.00	....	....	....
48. Ramsey Boro	3,517.60	....	2,722,196.59	....	....	9,967,287.00	....	....	....
49. Ridgefield Boro	39,895.78	....	2,005,672.84	....	....	1,711,015.88	....	....	....
50. Ridgefield Park Twp.	500.27	....	1,313,307.89	....	....	5,367,389.10	....	....	....
51. Ridgewood Twp.	6,354.64	....	4,957,864.01	....	....	21,899,749.00	....	....	....
52. River Edge Boro	7,634.69	....	1,574,811.38	....	....	2,324,312.66	RD 2,929,031.35	....	....
53. Rivervale Twp.	3,329.95	....	1,587,564.63	....	....	4,197,463.00	P 2,220,716.83	....	....
54. Rochelle Park Twp.	260.00	....	1,164,982.42	....	....	2,183,334.00	....	....	....
55. Rockleigh Boro	1,366.35	....	397,074.81	....	....	101,677.17	....	....	....
56. Rutherford Boro	11,375.55	....	2,394,233.18	....	....	8,295,016.50	....	....	....
57. Saddle Brook Twp.	16,693.94	....	2,491,749.65	....	....	5,894,439.50	....	....	....
58. Saddle River Boro	3,231.52	....	1,596,768.97	....	....	1,639,514.95	....	....	....
59. South Hackensack Twp.	2,253.54	....	853,229.96	....	....	1,382,152.36	....	....	....
60. Teaneck Twp.	7,765.48	....	5,281,527.58	....	....	23,045,229.62	....	....	....
61. Tenafly Boro	10,447.85	....	3,274,841.33	....	....	10,670,714.00	....	....	....
62. Teterboro Boro	....	....	551,117.79	....	....	7,810.00	....	....	....
63. Upper Saddle River Boro	1,397.35	....	2,262,040.06	....	....	4,219,683.50	NH 3,429,718.42	....	....
64. Waldwick Boro	4,401.46	....	1,467,431.36	....	....	6,017,102.36	....	....	....
65. Wallington Boro	39,067.10	....	994,266.61	....	....	2,741,777.50	....	....	....
66. Washington Twp.	1,986.05	....	1,541,686.91	....	....	....	W 4,956,379.72	....	....
67. Westwood Boro	1,863.64	....	1,629,653.13	....	....	....	W 5,166,772.27	....	....
68. Woodcliff Lake Boro	....	24,234.60	1,586,065.29	....	....	2,516,228.50	P 2,381,916.62	....	....
69. Wood-Ridge Boro	817,346.88	....	522,573.78	....	....	3,389,360.50	....	....	....
70. Wyckoff Twp.	13,793.99	....	3,294,906.15	....	....	6,801,402.50	R 4,215,696.19	....	....
Totals	$2,127,217.11	$51,405.16	$139,815,114.79	....	....	$385,435,233.46	$57,105,751.98	$2,138,166.00	....

CE Carlstadt-East Rutherford Regional High School District Amount to be Apportioned	$ 2,614,598.50
NH Northern Highlands Regional High School District Amount to be Apportioned	$ 5,357,687.00
N Northern Valley Regional High School District Amount to be Apportioned	$10,912,517.00
P Pascack Valley Regional High School District Amount to be Apportioned	$10,399,496.49
R Ramapo Indian Hills Regional High School District Amount to be Apportioned	$11,169,820.00
RD River Dell Regional High School District Amount to be Apportioned	$ 6,528,501.00
W Westwood Regional School District Amount to be Apportioned	$10.123,151.99

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Allendale Boro	$ 1,719,744.11	$ 7,887,217.67	$ 20,517,400	$ 350,000.00	$ 1,636,643.70	$ 150,000.00	$ 2,136,643.70	$ 13,000.00	$ 18,850.00
2. Alpine Boro	475,607.18	2,556,039.46	464,014,500	250,000.00	466,645.46	120,000.00	836,645.46	3,000.00	4,050.00
3. Bergenfield Boro	5,729,650.00	21,291,212.36	33,488,400	275,000.00	2,742,317.00	175,000.00	3,192,317.00	133,250.00	97,550.00
4. Bogota Boro	1,803,525.00	6,162,065.24	11,179,500	160,000.00	1,033,626.00	50,000.00	1,243,626.00	62,500.00	27,350.00
5. Carlstadt Boro	2,538,613.64	9,119,957.84	17,269,900	449,000.00	1,819,251.74	120,000.00	2,388,251.74	68,000.00	19,700.00
6. Cliffside Park Boro	6,067,018.00	15,084,244.64	65,312,078	339,000.00	1,773,327.00	217,000.00	2,329,327.00	140,250.00	45,100.00
7. Closter Boro	2,270,552.24	9,437,421.49	25,286,700	207,000.00	1,627,614.28	166,000.00	2,000,614.28	38,750.00	36,050.00
8. Cresskill Boro	1,752,450.27	8,334,234.15	12,936,700	520,000.00	1,247,466.19	70,000.00	1,837,466.19	47,750.00	34,450.00
9. Demarest Boro	1,316,982.73	5,815,690.47	32,100,000	208,000.00	630,560.84	29,000.00	867,560.84	16,750.00	18,700.00
10. Dumont Boro	3,762,060.31	14,154,206.00	39,786,500	217,748.19	1,817,241.81	147,500.00	2,182,490.00	133,250.00	74,850.00
11. Elmwood Park Boro	3,028,496.81	11,667,020.13	24,018,000	350,000.00	3,266,847.75	175,000.00	3,791,847.75	223,500.00	60,900.00
12. East Rutherford Boro	788,629.56	5,105,441.95	282,288,200	500,000.00	4,365,717.00	150,000.00	5,015,717.00	71,000.00	19,600.00
13. Edgewater Boro	2,809,656.02	5,656,045.25	11,371,320	380,000.00	2,016,062.44	195,000.00	2,591,062.44	24,000.00	7,800.00
14. Emerson Boro	1,319,845.49	7,062,148.58	14,955,800	37,000.00	1,280,173.10	140,000.00	1,457,173.10	39,250.00	36,250.00
15. Englewood City	13,341,684.05	30,144,390.56	138,317,100	1,500,000.00	4,987,016.12	1,000,000.00	7,487,016.12	121,750.00	43,200.00
16. Englewood Cliffs Boro	2,313,628.13	8,242,553.61	69,550,700	400,000.00	1,393,367.51	260,000.00	2,053,367.51	13,000.00	18,750.00
17. Fairlawn Boro	5,027,337.80	27,003,758.67	78,091,600	1,300,000.00	5,331,677.58	245,200.00	6,876,877.58	324,000.00	146,850.00
18. Fairview Boro	2,528,793.00	6,668,869.34	25,714,900	170,000.00	1,320,387.00	173,000.00	1,663,387.00	128,250.00	19,750.00
19. Fort Lee Boro	11,492,934.45	30,551,742.29	402,149,930	520,000.00	3,595,632.55	750,000.00	4,865,632.55	143,000.00	37,550.00
20. Franklin Lakes Boro	514,537.18	11,911,625.93	24,409,490	800,000.00	2,010,844.77	275,000.00	3,085,844.77	22,500.00	30,950.00
21. Garfield City	3,649,619.93	13,665,272.85	52,699,300	500,000.00	4,667,026.54	110,000.00	5,277,026.54	364,000.00	54,200.00
22. Glen Rock Boro	3,138,810.00	12,999,855.36	35,229,200	686,000.00	1,613,425.00	161,000.00	2,460,425.00	41,500.00	50,650.00
23. Hackensack City	13,363,693.23	35,310,914.21	135,817,700	2,200,000.00	6,267,258.01	600,000.00	9,067,258.01	206,000.00	44,950.00
24. Harrington Park Boro	1,143,459.65	5,353,429.68	9,566,100	344,000.00	529,586.98	21,000.00	894,586.98	9,500.00	17,550.00
25. Hasbrouck Heights Boro	3,019,034.00	10,348,766.95	18,546,200	150,000.00	1,642,284.00	74,000.00	1,866,284.00	90,250.00	50,250.00
26. Haworth Boro	969,345.76	4,285,363.21	9,273,400	168,580.00	705,741.24	42,000.00	916,321.24	8,250.00	13,950.00
27. Hillsdale Boro	2,527,202.05	10,720,344.65	22,489,100	250,000.00	1,629,772.95	130,000.00	2,009,772.95	52,250.00	46,050.00
28. Hohokus Boro	1,591,960.82	5,044,747.68	18,634,200	410,000.00	564,296.36	90,000.00	1,064,296.36	5,500.00	19,300.00
29. Leonia Boro	2,325,318.09	8,226,796.48	31,050,600	115,000.00	1,442,955.89	100,000.00	1,657,955.89	27,000.00	23,400.00
30. Little Ferry Boro	2,020,580.84	6,643,421.01	33,941,700	320,000.00	1,133,593.75	93,000.00	1,546,593.75	60,500.00	25,100.00
31. Lodi Boro	4,833,590.60	16,421,062.23	81,247,600	300,000.00	3,107,582.25	324,708.72	3,732,290.97	258,250.00	55,600.00
32. Lyndhurst Twp.	4,430,242.00	14,439,398.84	69,575,400	900,000.00	2,400,734.65	220,000.00	3,520,734.65	196,750.00	71,700.00
33. Mahwah Twp.	5,639,191.53	15,303,800.53	80,215,830	....	2,343,536.73	525,000.00	2,868,536.73	47,500.00	37,750.00
34. Maywood Boro	2,176,045.38	7,626,791.15	19,906,721	130,000.00	1,649,962.62	36,300.00	1,816,262.62	64,000.00	40,850.00
35. Midland Park Boro	1,651,878.00	6,382,984.47	18,134,000	452,300.00	948,250.00	126,900.00	1,527,450.00	50,500.00	29,350.00
36. Montvale Boro	1,943,869.71	10,933,800.69	55,526,600	325,000.00	1,502,216.78	170,000.00	1,997,216.78	12,500.00	26,600.00
37. Moonachie Boro	809,214.83	3,288,001.80	51,446,000	300,000.00	803,444.37	38,000.00	1,141,444.37	25,250.00	7,900.00
38. New Milford Boro	2,574,407.05	11,821,392.78	26,072,900	330,000.00	1,903,330.04	125,000.00	2,358,330.04	104,000.00	69,500.00
39. North Arlington Boro	2,422,640.37	8,793,273.68	37,033,500	120,000.00	2,473,638.27	130,000.00	2,723,638.27	164,500.00	49,600.00
40. Northvale Boro	1,469,262.37	6,314,181.22	2,752,604	124,813.00	878,638.58	60,000.00	1,063,451.58	32,750.00	18,750.00

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1985 (Continued)

	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
TAXING DISTRICT	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
41. Norwood Boro	1,007,038.50	5,177,856.13	15,872,650	462,000.00	719,647.11	50,000.00	1,231,647.11	26,500.00	16,850.00
42. Oakland Boro	2,852,427.99	13,974,801.42	27,928,100	350,000.00	1,915,477.53	250,000.00	2,515,477.53	34,250.00	53,050.00
43. Old Tappan Boro	361,931.02	4,581,869.03	11,632,100	391,000.00	1,340,186.09	80,000.00	1,811,186.09	9,250.00	15,150.00
44. Oradell Boro	2,343,115.00	9,572,314.88	19,960,000	445,000.00	1,637,182.00	52,500.00	2,134,682.00	32,000.00	37,700.00
45. Palisades Park Boro	2,707,160.24	9,368,301.55	35,982,900	399,200.00	1,399,075.95	188,800.00	1,987,075.95	87,500.00	26,500.00
46. Paramus Boro	7,509,578.90	31,415,668.95	237,745,800	1,000,000.00	5,831,846.44	400,000.00	7,231,846.44	127,000.00	129,100.00
47. Park Ridge Boro	2,459,000.00	9,024,673.70	30,135,900	200,000.00	1,133,710.13	90,036.80	1,423,746.93	37,750.00	30,850.00
48. Ramsey Boro	4,065,969.19	16,775,454.78	43,252,900	880,000.00	2,476,787.69	428,000.00	3,784,787.69	31,750.00	42,750.00
49. Ridgefield Boro	....	3,716,688.72	29,866,000	321,598.65	8,423,409.98	74,379.20	8,819,387.83	89,000.00	30,950.00
50. Ridgefield Park Twp.	2,370,540.00	9,051,236.99	28,291,700	900,000.00	1,658,480.00	200,000.00	2,758,480.00	76,250.00	36,600.00
51. Ridgewood Twp.	7,812,612.74	34,670,225.75	153,449,200	755,000.00	4,215,060.75	541,500.00	5,511,560.75	59,500.00	80,550.00
52. River Edge Boro	2,765,949.06	9,594,104.45	23,433,525	1,000,000.00	1,603,673.83	100,000.00	2,703,673.83	63,500.00	51,950.00
53. Rivervale Twp.	2,354,947.35	10,360,691.81	7,363,100	345,000.00	1,103,130.50	170,750.00	1,618,880.50	30,250.00	38,800.00
54. Rochelle Park Twp.	1,503,506.11	4,851,822.53	7,729,300	334,000.00	666,544.69	12,660.08	1,013,204.77	71,500.00	26,650.00
55. Rockleigh Boro	308,311.63	807,063.61	17,311,800	70,000.00	126,026.56	6,400.00	202,426.56	1,500.00	650.00
56. Rutherford Boro	5,910,301.50	16,599,551.18	63,057,760	100,000.00	2,120,072.00	197,000.00	2,417,072.00	130,250.00	61,500.00
57. Saddle Brook Twp.	2,236,689.39	10,622,878.54	39,374,500	339,000.00	2,119,254.45	165,000.00	2,623,254.45	140,750.00	67,850.00
58. Saddle River Boro	1,033,424.55	4,271,708.47	11,751,500	500,000.00	486,424.68	77,000.00	1,063,424.68	4,500.00	9,400.00
59. South Hackensack Twp.	1,404,755.78	3,640,138.09	6,416,100	150,000.00	1,006,972.29	20,000.00	1,176,972.29	32,500.00	6,400.00
60. Teaneck Twp.	12,260,703.00	40,617,460.20	155,494,300	2,000,000.00	4,793,505.74	250,000.00	7,043,505.74	178,500.00	127,200.00
61. Tenafly Boro	5,835,105.16	19,780,660.49	88,695,900	700,000.00	1,576,860.01	150,000.00	2,426,860.01	44,750.00	49,150.00
62. Teterboro Boro	763,939.97	1,322,867.76	64,384,690	290,000.00	429,516.50	....	719,516.50	....	....
63. Upper Saddle River Boro	1,041,850.95	10,953,292.93	15,268,400	278,000.00	1,287,760.60	322,000.00	1,887,760.60	13,000.00	27,250.00
64. Waldwick Boro	1,689,937.90	9,174,471.61	24,068,450	600,000.00	2,491,022.37	142,000.00	3,233,022.37	63,500.00	48,300.00
65. Wallington Boro	1,484,768.36	5,220,812.47	15,384,300	175,000.00	915,051.11	101,000.00	1,191,051.11	133,500.00	27,050.00
66. Washington Twp.	2,715,470.48	9,213,537.11	30,080,200	62,000.00	1,204,640.36	210,000.00	1,476,640.36	33,500.00	43,650.00
67. Westwood Boro	2,241,397.92	9,037,823.32	47,749,900	402,000.00	1,459,853.27	115,000.00	1,976,853.27	41,750.00	38,300.00
68. Woodcliff Lake Boro	2,156,420.10	8,640,630.51	21,289,700	610,000.00	795,074.55	87,000.00	1,492,074.55	10,750.00	20,200.00
69. Wood-Ridge Boro	2,566,142.04	6,478,076.32	16,116,200	303,000.00	1,235,393.92	27,000.00	1,565,393.92	87,250.00	33,850.00
70. Wyckoff Twp.	2,676,007.51	16,968,012.35	41,873,500	800,000.00	1,815,499.06	405,000.00	3,020,499.06	52,750.00	68,100.00
Totals	$218,790,114.52	$803,625,380.75	$3,932,877,748	$32,220,239.84	$140,556,835.01	$12,697,634.80	$185,474,709.65	$5,332,250.00	$2,797,550.00

Net County Taxes Apportioned (12A III)	$139,815,114.79
‡Adjustments (Net Total 12A IIb) (+)	$ 2,075,811.95
Total County Taxes Apportioned	$141,890,926.74
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$ 80,879,276.63
Rate per $100 to be applied to Col. II for Apportionment of County Taxes	.3967435311

‡Net Overpayments are Added to the Net Taxes Apportioned and Net Underpayments are Deducted.

Special Garbage District

	Net Valuation	Total Tax Levy	Tax Rate
Franklin Lakes Borough	$540,452,650	$341,000.00	.063

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1985

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Bass River Township	$ 14,945,300	$ 28,608,300	$ 43,553,600	....	$ 43,553,600	$ 930,972	$ 44,484,572
2. Beverly City	8,792,425	29,729,740	38,522,165	$ 240,000	38,282,165	213,300	38,495,465
3. Bordentown City	10,926,700	48,234,100	59,160,800	....	59,160,800	305,477	59,466,277
4. Bordentown Township	63,574,000	146,403,000	209,977,000	1,233,300	208,743,700	4,171,088	212,914,788
5. Burlington City	30,511,650	116,147,345	146,658,995	....	146,658,995	3,975,273	150,634,268
6. Burlington Township	94,221,400	255,572,400	349,793,800	....	349,793,800	2,523,576	352,317,376
7. Chesterfield Township	13,964,200	50,943,700	64,907,900	....	64,907,900	1,130,315	66,038,215
8. Cinnaminson Township	94,111,050	296,108,084	390,219,134	....	390,219,134	4,035,723	394,254,857
9. Delanco Township	17,777,400	50,130,600	67,908,000	....	67,908,000	358,921	68,266,921
10. Delran Township	62,423,600	199,763,250	262,186,850	161,500	262,025,350	2,714,097	264,739,447
11. Eastampton Township	10,059,515	33,022,450	43,081,965	....	43,081,965	433,942	43,515,907
12. Edgewater Park Township ...	39,319,800	129,865,565	169,185,365	228,000	168,957,365	928,617	169,885,982
13. Evesham Township	169,129,530	399,017,570	568,147,100	....	568,147,100	10,887,204	579,034,304
14. Fieldsboro Boro	2,351,400	8,520,300	10,871,700	....	10,871,700	51,973	10,923,673
15. Florence Township	61,384,600	178,460,100	239,844,700	1,429,710	238,414,990	2,188,858	240,603,848
16. Hainesport Township	25,311,700	55,633,500	80,945,200	226,600	80,718,600	1,169,139	81,887,739
17. Lumberton Township	21,738,550	63,958,600	85,697,150	180,800	85,516,350	878,670	86,395,020
18. Mansfield Township	19,434,130	50,036,600	69,470,730	....	69,470,730	2,229,183	71,699,913
19. Maple Shade Township	86,312,100	261,646,450	347,958,550	....	347,958,550	1,754,565	349,713,115
20. Medford Township	101,525,600	262,809,150	364,334,750	....	364,334,750	3,779,442	368,114,192
21. Medford Lakes Boro	38,213,600	90,591,500	128,805,100	....	128,805,100	637,507	129,442,607
22. Moorestown Township	208,530,400	454,924,200	663,454,600	1,999,700	661,454,900	15,398,373	676,853,273
23. Mount Holly Township	24,503,450	86,402,354	110,905,804	....	110,905,804	4,350,577	115,256,381
24. Mount Laurel Township	110,379,850	347,711,805	458,091,655	....	458,091,655	4,139,841	462,231,496
25. New Hanover Township	3,536,550	10,999,550	14,536,100	....	14,536,100	2,471,482	17,007,582

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1985 (Continued)

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements Thereon	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Partial Exemptions	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
26. North Hanover Township	13,862,710	36,134,590	49,997,300	....	49,997,300	619,626	50,616,926
27. Palmyra Boro	34,238,950	119,698,100	153,937,050	....	153,937,050	799,312	154,736,362
28. Pemberton Boro	3,690,335	15,466,050	19,156,385	....	19,156,385	655,702	19,812,087
29. Pemberton Township	73,534,325	202,531,300	276,065,625	25,100	276,040,525	4,247,772	280,288,297
30. Riverside Township	24,175,400	85,484,400	109,659,800	....	109,659,800	2,796,406	112,456,206
31. Riverton Boro	9,686,900	35,457,900	45,144,800	....	45,144,800	288,721	45,433,521
32. Shamong Township	33,340,500	70,047,900	103,388,400	....	103,388,400	2,205,219	105,593,619
33. Southampton Township	60,218,187	181,972,280	242,190,467	....	242,190,467	4,738,189	246,928,656
34. Springfield Township	16,680,910	38,868,000	55,548,910	....	55,548,910	1,426,688	56,975,598
35. Tabernacle Township	48,970,350	101,420,500	150,390,850	....	150,390,850	1,148,035	151,538,885
36. Washington Township	7,969,900	12,931,700	20,901,600	....	20,901,600	1,067,587	21,969,187
37. Westhampton Township	29,764,500	80,091,300	109,855,800	....	109,855,800	1,515,911	111,371,711
38. Willingboro Township	65,902,580	536,058,800	601,961,380	29,600	601,931,780	5,455,007	607,386,787
39. Woodland Township	12,939,444	16,109,950	29,049,394	....	29,049,394	836,749	29,886,143
40. Wrightstown Boro	3,280,400	12,105,450	15,385,850	....	15,385,850	2,875,253	18,261,103
Totals	$1,771,233,891	$5,199,618,433	$6,970,852,324	$5,754,310	$6,965,098,014	$102,334,292	$7,067,432,306

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1985 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
								II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Bass River Township	$ 2.761	$ 88.18	....	....	$ 6,739,480	$ 51,224,052	$ 307,007.72	....	....
2. Beverly City	2.960	91.84	....	....	4,226,135	42,721,600	256,048.88	....	....
3. Bordentown City	3.527	74.31	$ 3,774	....	23,189,509	82,659,560	495,414.20	....	....
4. Bordentown Township	2.665	105.00	1,992	$ 5,269,719	....	207,647,061	1,244,517.92	....	....
5. Burlington City	2.089	67.80	34,575	....	79,844,729	230,513,572	1,381,566.73	....	....
6. Burlington Township	2.241	109.58	7,111	16,245,133	....	336,079,354	2,014,267,75	....	....
7. Chesterfield Township	2.410	96.54	....	....	3,868,501	69,906,716	418,980.94	....	....
8. Cinnaminson Township	2.639	91.78	....	....	46,602,807	440,857,664	2,642,249.11	....	....
9. Delanco Township	3.179	83.94	....	....	18,832,625	87,099,546	522,024.94	....	....
10. Delran Township	2.817	87.98	7,236	....	43,276,582	308,023,265	1,846,115.57	....	....
11. Eastampton Township	4.436	63.24	....	....	25,644,098	69,160,005	414,505.58	....	....
12. Edgewater Park Township	2.317	109.84	....	11,296,259	....	158,589,723	950,496.24	....	....
13. Evesham Township	2.641	82.37	....	....	126,052,416	705,086,720	4,225,887.20	....	....
14. Fieldsboro Boro	2.240	103.20	....	....	2,472,833	13,396,506	80,291.01	....	....
15. Florence Township	2.191	125.96	3,447	32,724,258	....	207,883,037	1,245,932.22	....	....
16. Hainesport Township	2.745	100.54	185	....	1,476,508	83,364,432	499,638.80	....	....
17. Lumberton Township	2.997	79.28	....	....	26,129,445	112,524,465	674,407.39	....	....
18. Mansfield Township	2.093	88.17	....	....	10,808,414	82,508,327	494,507.80	....	....
19. Maple Shade Township	2.660	96.98	2,656	....	15,405,259	365,121,030	2,188,326.97	....	....
20. Medford Township	3.835	59.74	....	....	249,288,052	617,402,244	3,700,356.51	....	....
21. Medford Lakes Boro	2.421	100.48	....	356,348	....	129,066,259	773,669.33	....	....
22. Moorestown Township	2.526	98.46	1,790	....	29,635,999	706,491,062	4,234,304.02	....	....
23. Mount Holly Township	4.412	64.95	13,416	....	65,123,328	180,393,125	1,081,173.39	....	....
24. Mount Laurel Township	3.356	65.78	....	....	244,914,773	707,146,269	4,238,230.96	....	....
25. New Hanover Township	2.217	105.57	....	601,720	....	16,405,862	98,327.37	....	....

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1985 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
26. North Hanover Township	1.966	78.98	....	....	14,660,176	65,277,102	391,233.66	....	....
27. Palmyra Boro	2.329	109.24	102	11,074,879	....	143,661,585	861,025.51	....	....
28. Pemberton Boro	2.590	114.97	....	2,149,601	....	17,662,486	105,858.86	....	....
29. Pemberton Township	3.121	78.72	....	....	76,597,330	356,885,627	2,138,968.67	....	....
30. Riverside Township	2.899	82.30	....	....	31,101,864	143,558,070	860,405.10	....	....
31. Riverton Boro	3.835	66.68	....	....	23,135,175	68,568,696	410,961.61	....	....
32. Shamong Township	2.586	92.07	....	....	9,455,189	115,048,808	689,536.86	....	....
33. Southampton Township	1.765	101.33	....	1,013,625	....	245,915,031	1,473,874.28	....	....
34. Springfield Township	2.662	80.40	....	....	15,427,732	72,403,330	433,944.22	....	....
35. Tabernacle Township	2.297	99.65	....	....	1,207,954	152,746,839	915,477.33	....	....
36. Washington Township	2.310	90.02	....	....	3,532,486	25,501,673	152,842.47	....	....
37. Westampton Township	2.667	99.66	....	....	1,997,592	113,369,303	679,470.87	....	....
38. Willingboro Township	2.958	103.70	....	16,668,381	....	590,718,406	3,540,428.83	....	....
39. Woodland Township	2.602	86.31	....	....	5,024,317	34,910,480	209,233.36	....	....
40. Wrightstown Boro	2.436	103.78	....	....	156,917	18,418,020	110,386.72	....	....
Totals	....	....	$76,284	$97,399,923	$1,205,828,225	$8,175,936,892	$49,001,896.92	....	....

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Bass River Township	$ 25,600.00	$ 1,227,932.42	$ 11,221,500	$ 123,000.00	$ 180,000.00	$ 140,000.00	$ 443,000.00	$ 15,750.00	$ 5,700.00
2. Beverly City	177,000.00	1,139,260.80	5,174,400	174,000.00	361,800.00	85,000.00	620,800.00	27,750.00	9,050.00
3. Bordentown City	356,900.00	2,097,344.21	11,816,700	238,100.00	640,000.00	75,000.00	953,100.00	32,875.00	11,900.00
4. Bordentown Township	1,108,000.00	5,673,441.95	42,756,300	185,500.00	1,240,500.00	105,000.00	1,531,000.00	41,500.00	31,950.00
5. Burlington City	....	3,146,666.11	45,939,725	1,890,348.00	8,358,331.00	100,000.00	10,348,679.00	130,461.00	33,400.00
6. Burlington Township	777,560.00	7,894,542.24	43,203,400	1,463,542.00	4,327,979.00	175,000.00	5,966,521.00	46,250.00	40,450.00
7. Chesterfield Township	62,334.83	1,591,425.93	124,209,600	205,930.00	460,718.73	40,000.00	706,648.73	12,500.00	9,000.00
8. Cinnaminson Township	470,194.27	10,404,053.50	28,942,300	402,000.00	2,465,859.41	160,000.00	3,027,859.41	63,225.00	73,250.00
9. Delanco Township	358,000.00	2,169,726.08	3,230,300	212,830.00	593,780.00	70,000.00	876,610.00	33,625.00	16,100.00
10. Delran Township	1,057,650.00	7,455,802.65	11,867,200	352,000.00	1,375,950.00	85,000.00	1,812,950.00	61,750.00	51,050.00
11. Eastampton Township	233,449.16	1,930,147.92	5,616,450	107,000.00	575,807.46	69,000.00	751,807.46	10,500.00	10,400.00
12. Edgewater Park Township ...	848,687.00	3,935,438.51	8,854,000	240,000.00	777,423.00	100,000.00	1,117,423.00	27,250.00	28,450.00
13. Evesham Township	1,215,975.00	15,288,161.05	53,770,100	1,486,436.00	3,252,603.00	265,000.00	5,004,039.00	61,750.00	68,900.00
14. Fieldsboro Boro	21,000.00	244,665.10	633,200	47,005.00	139,007.00	32,000.00	218,012.00	5,250.00	1,550.00
15. Florence Township	1,136,500.00	5,269,758.17	23,628,700	433,194.28	1,464,077.15	226,279.02	2,123,550.45	118,250.00	37,050.00
16. Hainesport Township	265,000.00	2,247,373.93	4,460,500	275,000.00	451,504.00	230,000.00	956,504.00	35,950.00	12,700.00
17. Lumberton Township	78,000.00	2,588,673.87	7,362,600	685,000.00	1,234,000.00	130,000.00	2,049,000.00	21,000.00	16,050.00
18. Mansfield Township	....	1,500,017.03	9,613,200	330,325.00	722,001.08	60,000.00	1,112,326.08	18,000.00	8,900.00
19. Maple Shade Township	2,134,000.00	9,300,901.25	23,859,800	200,000.00	1,918,600.00	200,000.00	2,318,600.00	194,000.00	63,150.00
20. Medford Township	1,618,568.33	14,115,325.46	46,829,300	1,275,000.00	2,269,963.85	350,000.00	3,894,963.85	33,950.00	52,700.00
21. Medford Lakes Boro	531,231.23	3,133,277.77	5,176,200	300,000.00	640,202.71	68,000.00	1,008,202.71	14,750.00	17,150.00
22. Moorestown Township	2,807,900.00	17,094,246.15	61,836,400	1,084,049.07	3,054,899.93	465,000.00	4,603,949.00	80,500.00	56,900.00
23. Mount Holly Township	948,700.89	5,084,635.79	43,140,800	549,824.00	1,414,885.58	200,000.00	2,164,709.58	63,750.00	38,100.00
24. Mount Laurel Township	1,420,000.00	15,509,936.60	20,569,840	1,375,000.00	3,085,000.00	500,000.00	4,960,000.00	48,400.00	64,650.00
25. New Hanover Township	20,393.74	376,948.59	674,612,250	474,306.22	486,833.73	15,000.00	976,139.95	2,750.00	2,500.00

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
26. North Hanover Township	600.35	....	390,633.33	21,862.76	....	274,950.00	N 307,285.65	....	....
27. Palmyra Boro	904.73	....	860,120.78	48,115.47	....	1,963,948.00	....	....	....
28. Pemberton Boro	136.57	....	105,722.29	5,915.56	....	292,148.00	....	....	....
29. Pemberton Township	2,664.40	....	2,136,304.27	119,526.96	....	4,301,629.50	....	....	....
30. Riverside Township	131.60	....	860,273.50	48,060.80	....	2,041,978.50	....	....	....
31. Riverton Boro	....	....	410,961.61	22,965.19	....	957,384.00	....	....	....
32. Shamong Township	2,239.06	....	687,297.81	38,532.41	....	1,431,205.75	L 573,109.56	....	....
33. Southampton Township	783.04	....	1,473,091.24	82,362.43	....	1,791,538.50	L 1,009,958.39	....	....
34. Springfield Township	1,823.96	....	432,120.24	24,249.49	....	425,355.00	N 558,789.19	....	....
35. Tabernacle Township	403.82	....	915,073.51	51,158.32	....	1,576,685.00	L 746,069.14	....	....
36. Washington Township	21,573.82	....	131,268.65	8,541.08	....	367,649.00	....	....	....
37. Westampton Township	1,667.63	....	677,803.24	37,969.91	....	1,089,983.00	RV 709,715.09	....	....
38. Willingboro Township	4,257.16	....	3,536,171.67	....	....	9,915,313.00	....	....	....
39. Woodland Township	8,666.06	....	205,567.30	11,682.29	....	453,506.00	....	....	....
40. Wrightstown Boro	1,059.30	....	109,327.42	6,168.42	....	....	NHW 283,938.56	....	....
Totals	$329,295.72	$112.57	$48,672,713.77	$2,067,000.00	....	$91,467,712.65	$24,916,141.99	$154,551.00	....

REGIONAL SCHOOL DISTRICTS

B—Bordentown Regional High School	$ 4,470,894.67
L—Lenape Regional High School	$13,626,375.00
N—Northern Burlington County Regional High School	$ 1,989,402.00
NHW—New Hanover-Wrightstown School District	$ 536,857.00
PL—Pinelands Regional High School	$ 470,989.05
RV—Rancocas Valley Regional High School	$ 3,821,624.27

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From (b) Appeals and Corrected Errors (R.S. 54:4-46; R.S. 54:4-63)		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	District School Purposes			
	Deduct Overpayment	Add Underpayment				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
1. Bass River Township	....	$ 112.57	$ 307,120.29	$ 17,156.08	....	$ 407,067.00	PL $ 470,969.05	....	....
2. Beverly City	....	....	256,048.88	14,306.42	....	664,023.50	....	$ 27,880.00	....
3. Bordentown City	$ 82.64	....	495,331.56	27,684.53	....	....	B 1,217,428.12	....	....
4. Bordentown Township	2,088.15	....	1,242,429.77	69,545.63	....	....	B 3,253,466.55	....	....
5. Burlington City	114.76	....	1,381,451.97	77,204.14	....	1,561,359.00	....	126,671.00	....
6. Burlington Township	12,149.27	....	2,002,118.48	112,560.47	....	5,002,303.29	....	....	....
7. Chesterfield Township	783.10	....	418,197.84	23,413.32	....	517,552.25	N 569,927.69	....	....
8. Cinnaminson Township	1,447.87	....	2,640,801.24	147,653.06	....	7,145,404.93	....	....	....
9. Delanco Township	957.44	....	521,067.50	29,171.58	....	1,261,487.00	....	....	....
10. Delran Township	65,539.78	....	1,780,575.79	103,163.86	....	4,514,413.00	....	....	....
11. Eastampton Township	2,384.49	....	412,121.09	23,163.23	....	761,821.00	RV 499,593.44	....	....
12. Edgewater Park Township	3,891.21	....	946,605.03	53,115.23	....	2,067,031.25	....	....	....
13. Evesham Township	20,276.79	....	4,205,610.41	236,149.27	....	5,761,242.50	L 3,869,183.87	....	....
14. Fieldsboro Boro	3,269.70	....	77,021.31	4,486.79	....	142,177.00	....	....	....
15. Florence Township	977.59	....	1,244,954.63	69,624.66	....	2,818,678.88	....	....	....
16. Hainesport Township	1,106.81	....	496,531.99	27,920.61	....	925,938.00	RV 529,963.33	....	....
17. Lumberton Township	696.03	....	673,709.36	37,686.95	....	1,001,325.00	RV 797,952.56	....	....
18. Mansfield Township	404.[illegible]2	....	494,103.68	27,633.88	....	424,880.00	N 553,399.47	....	....
19. Maple Shade Township	48,799.15	....	2,139,527.82	122,287.18	....	4,905,066.25	....	....	....
20. Medford Township	6,065.73	....	3,694,270.78	206,781.78	....	5,307,286.00	L 3,286,418.57	....	....
21. Medford Lakes Boro	156.70	....	773,512.63	43,233.87	....	957,303.05	L 827,996.99	....	....
22. Moorestown Township	87,718.87	....	4,146,585.15	....	....	10,139,761.00	....	....	....
23. Mount Holly Township	1,616.52	....	1,079,556.87	60,417.68	....	1,711,580.50	RV 1,264,379.85	....	....
24. Mount Laurel Township	26,649.84	....	4,211,581.12	....	....	6,566,717.00	L 3,311,638.48	....	....
25. New Hanover Township	185.65	....	96,141.72	5,494.69	....	....	NHW 252,918.44	....	....

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes — Section C — II Local Municipal Purposes	12 Apportionment of Taxes — Section D — Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	13 Total Amount of Real Property Exempt from Taxation	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget — (a) Surplus Revenue Appropriated	14 — (b) Miscellaneous Revenues Anticipated	14 — (c) Receipts from Delinquent Taxes and Liens	14 — (d) Total of Miscellaneous Revenues (a + b + c)	15 Deductions Allowed (C. 73, L. 1976) — (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	15 — (b) Veterans Deductions
26. North Hanover Township	....	994,731.74	33,680,960	326,000.00	905,007.50	25,000.00	1,256,007.50	7,750.00	9,300.00
27. Palmyra Boro	730,668.52	3,602,852.77	21,615,850	186,350.90	885,789.04	115,000.00	1,187,139.94	67,250.00	28,500.00
28. Pemberton Boro	109,300.00	513,085.85	4,016,550	65,000.00	112,468.00	55,000.00	232,468.00	5,750.00	2,900.00
29. Pemberton Township	2,189,135.00	8,746,597.73	100,426,321	947,000.00	3,134,161.11	717,950.00	4,799,111.11	84,000.00	112,200.00
30. Riverside Township	309,600.00	3,259,932.80	14,069,000	704,700.00	830,000.00	100,000.00	1,634,700.00	118,750.00	27,650.00
31. Riverton Boro	350,897.52	1,742,208.32	8,590,950	103,000.00	533,112.65	30,000.00	666,112.65	17,925.00	11,550.00
32. Shamong Township	....	2,730,145.53	24,698,450	208,648.09	409,658.48	160,000.00	778,306.57	9,750.00	9,550.00
33. Southampton Township	....	4,356,950.56	5,756,250	890,000.00	889,163.37	96,735.00	1,875,898.37	132,500.00	46,450.00
34. Springfield Township	75,977.06	1,516,490.98	3,991,500	272,954.60	366,387.50	90,000.00	729,342.10	14,410.00	9,300.00
35. Tabernacle Township	191,504.14	3,480,490.11	16,999,850	554,476.99	542,175.96	175,000.00	1,271,652.95	16,250.00	17,450.00
36. Washington Township	....	507,458.73	17,512,100	131,375.00	85,300.00	45,000.00	261,675.00	10,500.00	[illegible],850.00
37. Westampton Township	454,180.47	2,969,651.71	33,624,200	350,000.00	724,565.47	80,000.00	1,154,565.47	9,500.00	20,650.00
38. Willingboro Township	4,510,130.00	17,961,614.67	66,007,480	950,000.00	4,196,170.00	400,000.00	5,546,170.00	52,500.00	143,650.00
39. Woodland Township	106,698.75	777,466.34	24,048,477	167,682.00	330,816.41	60,000.00	558,498.41	7,250.00	4,550.00
40. Wrightstown Boro	45,317.80	444,752.20	5,060,645	88,000.00	186,006.98	20,000.00	294,006.98	1,000.00	1,500.00
Totals	$26,746,063.71	$194,024,173.12	$1,698,623,348	$20,054,577.15	$55,622,509.10	$6,114,964.02	$81,792,050.27	$1,756,821.00	$1,209,050.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$22,122,830.64
Rate per $100 to be applied to Col. II for apportionment of County Taxes	0.59934290
Rate per $100 to be applied to Col. II for apportionment of Library Taxes	0.03349223

(County Percentage Level of Taxable Value of Real Property in Effect—100%).

Net County Taxes apportioned (12.A.III)	$48,672,713.77
*Adjustments (Net Total—12.A.III)	$ 329,183.15
Total County Taxes Apportioned (including adjustments—Total 12.A.III)	$49,001,896.92

*Net Overpayments are added to the Net Taxes Apportioned
Net Underpayments are deducted from the Net Taxes apportioned

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1985

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2—3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Audubon Boro	$ 24,445,350	$ 71,822,950	$ 96,268,300	$ 33,800	$ 96,234,500	$ 410,168	$ 96,644,668
2. Audubon Park	499,000	3,229,600	3,798,600	....	3,798,600	56,324	3,854,924
3. Barrington Boro	13,549,854	56,737,315	70,287,169	2,125,826	68,161,343	388,433	68,549,776
4. Bellmawr Boro	42,068,300	125,614,450	167,682,750	....	167,682,750	1,072,587	168,755,337
5. Berlin Boro	23,009,512	70,355,765	93,365,277	339,579	93,025,698	3,571,387	96,597,085
6. Berlin Twp.	17,298,050	45,244,500	62,542,550	406,900	62,135,650	489,638	62,625,288
7. Brooklawn Boro	6,262,300	20,536,600	26,798,900	60,100	26,738,800	435,092	27,173,892
8. Camden City	35,010,463	189,958,268	224,968,731	148,355	224,820,376	28,955,330	253,775,706
9. Cherry Hill Twp.	331,813,435	925,825,410	1,257,665,845	913,025	1,256,752,820	11,902,462	1,268,655,282
10. Chesilhurst Boro	4,674,500	10,759,899	15,434,399	22,225	15,412,174	189,572	15,601,746
11. Clementon Boro	14,455,240	44,272,370	58,727,610	650,045	58,077,565	747,373	58,824,938
12. Collingswood Boro	53,650,850	204,800,350	258,451,200	....	258,451,200	6,347,138	264,798,338
13. Gibbsboro	9,483,200	24,594,300	34,077,500	....	34,077,500	729,309	34,806,809
14. Gloucester City	32,346,600	91,169,200	123,515,800	114,400	123,401,400	3,881,866	127,283,266
15. Gloucester Twp.	125,672,568	394,727,317	520,399,885	16,300	520,383,585	5,771,218	526,154,803
16. Haddon Twp.	53,472,300	174,620,400	228,092,700	2,594,450	225,498,250	1,052,066	226,550,316
17. Haddonfield Boro	123,713,100	310,799,300	434,512,400	....	434,512,400	11,861,105	446,373,505
18. Haddon Heights Boro	22,424,100	79,111,200	101,535,300	441,000	101,094,300	690,743	101,785,043
19. Hi-Nella Boro	3,023,300	11,563,600	14,586,900	70,500	14,516,400	104,279	14,620,679
20. Laurel Springs Boro	9,041,800	35,207,550	44,249,350	361,800	43,887,550	9,425,720	53,313,270
21. Lawnside Boro	7,247,700	32,755,633	40,003,333	128,850	39,874,483	254,843	40,129,326
22. Lindenwold Boro	65,061,200	208,472,000	273,533,200	809,500	272,723,700	2,373,814	275,097,514
23. Magnolia Boro	13,788,243	39,210,887	52,999,130	....	52,999,130	274,140	53,273,270
24. Merchantville Boro	21,974,750	67,720,250	89,695,000	198,500	89,496,500	11,335,184	100,831,684
25. Mt. Ephraim Boro	9,483,915	32,134,105	41,618,020	225,675	41,392,345	291,903	41,684,248
26. Oaklyn Boro	10,028,300	37,434,100	47,462,400	....	47,462,400	161,777	47,624,177
27. Pennsauken Twp.	130,839,700	412,460,300	543,300,000	....	543,300,000	3,360,565	546,660,565
28. Pine Hill Boro	24,439,850	65,940,750	90,380,600	....	90,380,600	873,342	91,253,942
29. Pine Valley	2,077,500	4,141,200	6,218,700	....	6,218,700	68,015	6,286,715
30. Runnemede Boro	22,444,100	72,575,000	95,019,100	....	95,019,100	1,310,884	96,329,984
31. Somerdale Boro	6,668,930	32,869,310	39,538,240	483,775	39,054,465	295,520	39,349,985
32. Stratford Boro	28,383,100	71,834,800	100,217,900	....	100,217,900	1,057,864	101,275,764
33. Tavistock Boro	958,500	1,821,800	2,780,300	....	2,780,300	4,923	2,785,223
34. Voorhees Twp.	85,321,653	279,895,493	365,217,146	79,600	365,137,546	2,762,880	367,900,426
35. Waterford Twp.	40,740,065	99,751,800	140,491,865	569,400	139,922,465	1,738,163	141,660,628
36. Winslow Twp.	82,829,950	200,587,800	283,417,750	557,700	282,860,050	12,598,624	295,458,674
37. Woodlynne Boro	3,812,250	11,826,150	15,638,400	10,000	15,628,400	51,373	15,679,773
Totals	$1,502,013,528	$4,562,478,722	$6,064,492,250	$11,361,305	$6,053,130,945	$126,895,624	$6,180,026,569

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1985 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Audubon Boro	$ 6.175	$ 51.96	....	....	$ 93,372,022	$ 190,016,690	$ 2,197,510.09	....	....
2. Audubon Park	6.659	100.98	....	....	121,074	3,975,998	45,981.73	....	....
3. Barrington Boro	7.053	47.41	$ 4,115	....	82,282,561	150,836,452	1,744,397.43	....	....
4. Bellmawr Boro	4.460	76.01	29,882	....	55,972,535	224,757,754	2,599,284.47	....	....
5. Berlin Boro	4.544	68.16	5,479	....	45,516,077	142,118,641	1,643,577.45	....	....
6. Berlin Twp.	5.255	63.41	....	....	36,289,194	98,914,482	1,143,928.84	....	....
7. Brooklawn Boro	4.036	78.85	....	....	8,139,703	35,313,595	408,395.61	....	....
8. Camden City	13.482	48.93	2,453,003	....	278,832,041	535,060,750	6,187,884.85	....	....
9. Cherry Hill Twp.	5.507	57.90	....	....	949,728,738	2,218,384,020	25,655,226.75	....	....
10. Chesilhurst Boro	4.513	73.95	....	....	5,600,005	21,201,751	245,194.59	....	....
11. Clementon Boro	4.643	71.88	....	....	23,817,561	82,642,499	955,746.18	....	....
12. Collingswood Boro	3.317	99.26	....	....	5,430,063	270,228,401	3,125,144.63	....	....
13. Gibbsboro	4.720	59.25	....	....	25,333,599	60,140,408	695,513.40	....	....
14. Gloucester City	4.218	70.83	10,466	....	63,662,175	190,955,907	2,208,371.97	....	....
15. Gloucester Twp.	5.143	61.58	....	....	329,565,123	855,719,926	9,896,252.65	....	....
16. Haddon Twp.	4.620	67.45	1,270	....	112,326,736	338,878,322	3,919,069.07	....	....
17. Haddonfield Boro	3.129	93.92	....	....	31,785,390	478,158,895	5,529,824.76	....	....
18. Haddon Heights Boro	5.972	53.24	6,580	....	90,234,202	192,025,825	2,220,745.39	....	....
19. Hi-Nella Boro	2.780	97.23	....	....	577,453	15,198,132	175,763.76	....	....
20. Laurel Springs Boro	2.903	113.02	....	$ 4,716,449	....	48,596,821	562,013.81	....	....
21. Lawnside Boro	4.576	75.72	....	....	14,018,265	54,147,591	626,207.51	....	....
22. Lindenwold Boro	3.033	106.87	32	16,723,447	....	258,374,099	2,988,051.68	....	....
23. Magnolia Boro	5.063	68.05	....	....	25,911,832	79,185,102	915,761.98	....	....
24. Merchantville Boro	3.190	110.20	2,113	7,474,386	....	93,359,411	1,079,685.41	....	....
25. Mt. Ephraim Boro	6.264	46.20	36	....	49,283,351	90,967,635	1,052,024.93	....	....
26. Oaklyn Boro	5.173	63.02	6,214	....	28,682,657	76,313,048	882,547.18	....	....
27. Pennsauken Twp.	4.696	65.31	121,045	....	324,300,752	871,082,362	10,073,916.56	....	....
28. Pine Hill Boro	4.361	77.51	....	....	26,514,642	117,768,584	1,361,973.26	....	....
29. Pine Valley	2.246	100.00	....	....	20,045	6,306,760	72,936.59	....	....
30. Runnemede Boro	4.975	62.35	....	....	59,593,808	155,923,792	1,803,231.63	....	....
31. Somerdale Boro	9.474	44.80	....	....	49,348,506	88,698,491	1,025,782.68	....	....
32. Stratford Boro	4.179	68.64	....	....	47,852,520	149,128,284	1,724,642.76	....	....
33. Tavistock Boro	1.555	100.00	....	....	151,301	2,936,524	33,960.39	....	....
34. Voorhees Twp.	4.624	57.08	....	....	279,849,072	647,749,498	7,491,110.69	....	....
35. Waterford Twp.	4.368	77.26	360	....	42,150,885	183,811,873	2,125,752.46	....	....
36. Winslow Twp.	3.463	73.39	5,937	....	110,106,768	405,571,379	4,690,382.37	....	....
37. Woodlynne Boro	9.941	52.33	....	....	14,457,585	30,137,358	348,533.32	....	....
Totals	....	....	$2,646,532	$28,914,282	$3,310,828,241	$9,464,587,060	$109,456,308.83	....	....

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Audubon Boro	$ 8,377.28	....	$ 2,189,132.81	....	....	$ 3,010,434.25	....	....	....
2. Audubon Park	....	....	45,981.73	$ 1,061.96	....	119,570.00	....	....	....
3. Barrington Boro	2,147.76	....	1,742,249.67	41,045.90	....	2,076,305.17	....	....	....
4. Bellmawr Boro	12,897.56	....	2,586,386.91	61,161.50	....	2,186,831.16	B $ 1,341,762.78	....	....
5. Berlin Boro	348.87	....	1,643,228.58	38,673.59	....	1,190,724.58	E 605,093.20	....	....
6. Berlin Twp.	6,652.90	....	1,137,275.94	26,916.79	....	781,790.00	L 736,224.29	....	....
7. Brooklawn Boro	....	....	408,395.61	9,609.60	....	496,838.00	....	....	....
8. Camden City	178,120.02	....	6,009,764.83	....	....	9,547,020.00	....	....	....
9. Cherry Hill Twp.	73,784.67	....	25,581,442.08	....	....	39,184,042.12	....	....	....
10. Chesilhurst Boro	260.43	....	244,914.16	5,769.46	....	221,049.50	L 162,782.16	....	....
11. Clementon Boro	2,346.75	....	953,399.43	22,488.83	....	628,003.00	L 599,961.07	....	....
12. Collingswood Boro	14,440.24	....	3,110,704.39	....	....	3,974,053.47	....	....	....
13. Gibbsboro	1,115.28	....	694,398.12	16,365.52	....	444,268.75	E 293,262.40	....	....
14. Gloucester City	1,725.15	....	2,206,646.82	....	....	2,208,236.00	....	....	....
15. Gloucester Twp.	12,823.81	....	9,883,428.84	232,860.11	....	8,759,741.30	B 3,725,127.35	....	....
16. Haddon Twp.	84,577.20	....	3,834,491.87	92,216.20	....	4,884,938.83	....	....	....
17. Haddonfield Boro	7,243.98	....	5,522,580.78	....	....	6,725,838.00	....	....	....
18. Haddon Heights Boro	1,101.94	....	2,219,643.45	....	....	2,747,180.00	....	....	....
19. Hi-Nella Boro	380.27	....	175,383.49	4,135.74	....	129,994.50	....	....	....
20. Laurel Springs Boro	2,710.93	....	559,302.88	13,224.26	....	668,361.50	....	....	....
21. Lawnside Boro	....	....	626,207.51	14,734.74	....	943,780.72	....	....	....
22. Lindenwold Boro	34,204.01	....	2,953,847.67	70,309.24	....	1,762,315.00	L 1,877,706.43	....	....
23. Magnolia Boro	....	....	915,761.98	21,548.00	....	744,024.50	S 456,016.15	....	....
24. Merchantville Boro	10,299.00	....	1,069,386.41	25,405.14	....	1,335,000.50	....	....	....
25. Mt. Ephraim Boro	7,466.15	....	1,044,558.78	24,754.28	....	1,073,171.00	....	....	....
26. Oaklyn Boro	77.91	....	882,469.27	20,766.45	....	1,071,789.00	....	....	....
27. Pennsauken Twp.	23,140.61	....	10,050,775.95	....	....	12,328,519.50	....	....	....
28. Pine Hill Boro	568.81	....	1,361,404.45	32,047.41	....	1,010,477.50	L 813,779.67	....	....
29. Pine Valley	....	....	72,936.59	1,716.21	....	....	....	....	....
30. Runnemede Boro	3,969.36	....	1,799,261.65	....	....	1,571,029.54	B 842,149.34	....	....
31. Somerdale Boro	3,049.13	....	1,022,733.55	24,136.80	....	760,361.00	S 567,684.50	....	....
32. Stratford Boro	3,496.38	....	1,721,146.38	....	....	1,322,491.07	S 684,216.35	....	....
33. Tavistock Boro	....	....	33,960.39	799.09	....	....	....	....	....
34. Voorhees Twp.	119,186.91	....	7,371,923.78	176,266.80	....	5,524,798.50	E 2,882,559.19	....	....
35. Waterford Twp.	2,389.00	....	2,123,363.46	....	....	1,604,211.40	L 1,141,121.74	....	....
36. Winslow Twp.	9,645.31	....	4,680,717.06	110,364.84	....	2,771,683.10	L 2,680,703.45	....	....
37. Woodlynne Boro	678.59	....	347,854.73	8,201.04	....	482,776.00	....	....	....
Totals	$629,246.83	....	$106,827,062.00	$1,096,599.50	....	$124,291,768.46	$19,790,150.07	....	....

B—Black Horse Regional .... $ 5,909,039.47

E—Eastern 3,960,914.79

L—Lower 7,987,862.60

Less Calendar Yr. 13,567.54 7,992,278.81

S—Sterling 1,907,917.00

$19,790,150.07

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Audubon Boro	$ 766,488.74	$ 5,966,055.80	$ 13,384,800	$ 410,000.00	$ 1,294,375.72	$ 118,000.00	$ 1,822,375.72	$ 126,500	$ 38,400
2. Audubon Park	90,000.00	256,633.69	993,700	44,000.00	77,320.00	....	121,320.00	....	....
3. Barrington Boro	974,100.00	4,833,700.74	22,432,000	310,000.00	924,545.00	85,000.00	1,319,545.00	83,750	32,350
4. Bellmawr Boro	1,345,000.00	7,521,142.35	24,000,700	200,000.00	1,575,000.00	230,000.00	2,005,000.00	129,500	53,100
5. Berlin Boro	708,595.18	4,386,315.13	17,851,320	....	804,409.69	155,000.00	959,409.69	41,750	20,600
6. Berlin Twp.	607,000.00	3,289,207.02	6,219,150	120,000.00	1,603,000.00	240,000.00	1,423,000.00	47,250	15,950
7. Brooklawn Boro	181,500.00	1,096,343.21	6,083,100	130,800.00	387,100.00	30,000.00	547,900.00	36,500	8,650
8. Camden City	18,654,189.84	34,210,974.67	173,519,881	967,719.77	29,001,792.34	3,479,200.00	33,448,712.11	723,250	77,050
9. Cherry Hill Twp.	5,075,600.00	69,641,084.20	304,319,158	4,636,470.00	9,643,392.42	1,400,000.00	15,679,862.42	240,500	249,250
10. Chesilhurst Boro	69,365.47	703,880.75	2,447,000	....	334,495.31	150,000.00	484,495.31	12,250	2,950
11. Clementon Boro	526,400.00	2,730,252.33	7,431,635	323,000.00	442,600.00	180,000.00	945,600.00	51,250	14,700
12. Collingswood Boro	1,695,000.00	8,779,757.86	32,937,300	450,000.00	1,409,400.00	240,000.00	2,099,400.00	142,750	45,550
13. Gibbsboro	193,200.00	1,641,494.79	2,052,000	270,800.00	239,600.00	21,600.00	532,000.00	17,500	11,550
14. Gloucester City	953,000.00	5,367,882.82	19,005,100	854,175.26	2,736,410.09	500,000.00	4,090,585.35	183,500	39,750
15. Gloucester Twp.	4,450,170.32	27,051,327.92	113,207,075	1,076,000.00	4,891,393.35	1,819,000.00	7,786,393.35	234,750	130,550
16. Haddon Twp.	1,650,000.00	10,461,646.90	33,339,450	175,000.00	1,550,000.00	190,000.00	1,915,000.00	174,250	64,150
17. Haddonfield Boro	1,710,000.00	13,958,418.78	66,521,700	990,000.00	1,474,000.00	200,000.00	2,664,000.00	72,750	50,150
18. Haddon Heights Boro	1,110,000.00	6,076,823.45	22,064,330	222,000.00	1,106,600.00	65,000.00	1,393,600.00	83,000	37,250
19. Hi-Nella Boro	96,600.00	406,113.73	2,230,800	100,000.00	163,996.00	10,000.00	273,996.00	3,750	2,600
20. Laurel Springs Boro	306,000.00	1,546,888.64	2,453,900	175,000.00	200,000.00	30,000.00	405,000.00	21,000	8,400
21. Lawnside Boro	251,209.58	1,835,932.55	3,887,900	300,000.00	612,351.36	100,000.00	1,012,351.36	25,500	8,350
22. Lindenwold Boro	1,674,000.00	8,338,178.34	26,044,600	500,000.00	1,729,000.00	275,000.00	2,504,000.00	81,750	37,550
23. Magnolia Boro	559,300.00	2,696,650.63	6,947,934	200,000.00	492,700.00	60,000.00	752,700.00	48,500	17,850
24. Merchantville Boro	784,900.00	3,214,692.05	8,582,200	120,000.00	798,100.00	50,000.00	968,100.00	29,000	11,550
25. Mt. Ephraim Boro	468,000.00	2,610,484.06	3,220,200	284,000.00	484,000.00	59,000.00	827,000.00	90,750	22,800
26. Oaklyn Boro	488,100.00	2,463,124.72	4,858,200	185,900.00	382,620.00	45,000.00	613,520.00	66,000	16,750
27. Pennsauken Twp.	3,280,000.00	25,659,295.45	65,532,100	775,000.00	9,917,986.54	890,000.00	11,582,986.54	389,750	133,250
28. Pine Hill Boro	760,000.00	3,977,709.03	23,370,300	423,000.00	882,000.00	175,000.00	1,480,000.00	53,500	21,100
29. Pine Valley	66,400.00	141,052.80	....	2,000.00	3,689.00	....	5,689.00	....	....
30. Runnemede Boro	578,000.00	4,790,440.53	14,061,900	300,000.00	894,000.00	176,000.00	1,370,000.00	116,500	40,650
31. Somerdale Boro	565,000.00	2,939,935.85	5,478,509	185,000.00	690,000.00	60,000.00	935,000.00	53,000	23,550
32. Stratford Boro	301,802.62	4,229,656.42	20,137,800	320,000.00	706,656.38	70,000.00	1,096,656.38	39,500	37,600
33. Tavistock Boro	8,500.00	43,259.48	312,500	716.71	3,567.54	....	4,284.25	....	....
34. Voorhees Twp.	1,052,195.00	17,007,743.27	38,769,000	1,400,000.00	2,178,835.00	400,000.00	3,978,835.00	34,000	35,250
35. Waterford Twp.	1,317,400.00	6,186,096.60	23,335,000	....	1,539,300.00	258,000.00	1,797,300.00	63,000	28,600
36. Winslow Twp.	....	10,223,468.45	90,999,450	1,267,000.00	5,241,538.00	920,000.00	7,428,538.00	158,250	52,000
37. Woodlynne Boro	405,800.00	1,244,731.77	1,699,600	95,000.00	222,200.00	35,000.00	352,200.00	47,500	8,450
Totals	$53,722,816.75	$307,728,396.78	$1,209,731,292	$17,812,581.74	$86,097,973.74	$12,715,800.00	$116,626,355.48	$3,702,250	$1,398,250

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$ 46,805,224
Rate per $100 to be applied to Col. II for apportionment of County Taxes	1.15648267
County Library Rate	.027212187

Net County Taxes Apportioned (12A III)	$108,827,062.00
‡Adjustments (Net Total 12A IIb) ±	$ 629,246.83
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$109,456,308.83

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1985

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Avalon Boro	$ 554,674,980	$ 270,198,010	$ 824,872,990	....	$ 824,872,990	$ 3,375,793	$ 828,248,783
2. Cape May City	112,793,700	158,071,700	270,865,400	....	270,865,400	1,373,086	272,238,486
3. Cape May Point Boro	33,810,400	17,542,000	51,352,400	....	51,352,400	56,458	51,408,858
4. Dennis Township	52,630,340	68,656,420	121,286,760	$ 1,000	121,285,760	1,942,476	123,228,236
5. Lower Township	205,395,900	407,045,200	613,441,100	....	613,441,100	8,914,213	622,355,313
6. Middle Township (R)	135,973,150	241,687,100	377,660,250	....	377,660,250	7,071,843	384,732,093
7. North Wildwood City	118,941,345	264,380,000	383,321,345	....	383,321,345	901,719	384,223,064
8. Ocean City	1,103,842,440	731,884,150	1,835,726,590	....	1,835,726,590	7,261,772	1,842,988,362
9. Sea Isle City	317,338,650	198,870,900	516,209,550	....	516,209,550	1,833,575	518,043,125
10. Stone Harbor Boro	302,590,900	161,630,200	464,221,100	....	464,221,100	597,980	464,819,080
11. Upper Township	60,079,220	112,153,485	172,232,705	....	172,232,705	3,330,480	175,563,185
12. West Cape May Boro	8,915,800	27,567,700	36,483,500	....	36,483,500	352,048	36,835,548
13. West Wildwood Boro	9,161,600	18,855,400	28,017,000	....	28,017,000	61,234	28,078,234
14. Wildwood City	182,717,055	218,335,859	401,052,914	....	401,052,914	7,075,054	408,127,968
15. Wildwood Crest Boro	208,920,700	256,325,500	465,246,200	....	465,246,200	904,967	466,151,167
16. Woodbine Boro	6,069,800	21,767,200	27,837,000	....	27,837,000	1,177,020	29,014,020
Totals	$3,414,855,980	$3,174,970,824	$6,589,826,804	$ 1,000	$6,589,825,804	$46,229,718	$6,636,055,522

(R) = Revalued District

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1985 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
								II Adjustments Resulting From	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Avalon Boro	$ .868	107.44	....	$ 53,899,897	....	$ 774,348,886	$3,236,484.27	....	....
2. Cape May City	1.901	94.48	....	....	$21,679,843	293,918,329	1,228,466.99	....	....
3. Cape May Point Boro	.935	94.76	....	....	2,866,861	54,275,719	226,851.89	....	....
4. Dennis Township	1.866	100.64	....	....	87,097	123,315,333	515,411.26	....	....
5. Lower Township	1.920	107.69	....	36,305,964	....	586,049,349	2,449,463.72	....	....
6. Middle Township	2.031	112.31	....	37,276,010	....	347,456,083	1,452,234.48	....	....
7. North Wildwood City	1.953	92.36	....	....	37,032,639	421,255,703	1,760,688.86	....	....
8. Ocean City	1.335	107.41	$16,972	110,797,026	....	1,732,208,306	7,239,972.90	....	....
9. Sea Isle City	1.249	102.12	....	9,261,059	....	506,782,066	2,126,515.82	....	....
10. Stone Harbor Boro	1.015	96.48	....	....	19,035,483	483,854,563	2,022,328.32	....	....
11. Upper Township	1.683	52.75	2,345	....	155,777,731	331,343,261	1,384,889.00	....	....
12. West Cape May Boro	1.975	93.78	....	....	2,674,596	39,510,144	165,137.40	....	....
13. West Wildwood Boro	2.148	90.58	....	....	3,046,261	31,124,515	130,088.65	....	....
14. Wildwood City	2.235	106.83	....	13,815,668	....	394,312,300	1,648,075.67	....	....
15. Wildwood Crest Boro	1.407	100.68	....	....	5,095,928	471,247,095	1,969,633.89	....	....
16. Woodbine Boro	2.277	121.01	....	3,841,069	....	25,172,961	105,213.38	....	....
Totals	....	....	$19,317	$265,196,693	$247,296,459	$6,618,174,605	$27,661,456.50	....	....

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-63)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Avalon Boro	$ 13,101.03	....	$ 3,223,383.24	$ 192,789.77	....	$ 1,013,633.50	....	....	....
2. Cape May City	....	$758.87	1,229,225.86	73,525.85	....	694,150.00	$ 1,639,282.39	....	....
3. Cape May Point Boro	....	5.06	226,856.95	13,569.24	....	42,866.00	....	....	....
4. Dennis Township	1,230.57	....	514,180.69	30,769.01	....	1,754,261.00	....	....	....
5. Lower Township	16,848.80	....	2,432,614.92	145,503.02	....	2,891,352.00	3,186,270.71	....	....
6. Middle Township	2,051.65	....	1,450,182.83	86,196.02	....	4,906,826.00	....	....	....
7. North Wildwood City	2,879.68	....	1,757,809.18	105,133.21	....	1,724,495.00	....	....	....
8. Ocean City	....	1,242.30	7,241,215.20	....	....	7,644,849.99	....	$ 130,400.00	....
9. Sea Isle City	3,297.14	....	2,123,218.68	126,989.72	....	1,409,315.00	....	54,910.00	....
10. Stone Harbor Boro	....	1,328.14	2,023,656.46	121,048.34	....	496,439.00	....	....	....
11. Upper Township	67,352.74	....	1,317,536.26	78,651.81	....	1,558,365.45	....	....	....
12. West Cape May Boro	....	....	165,137.40	9,877.54	....	165,918.00	262,002.40	....	....
13. West Wildwood Boro	334.32	....	129,754.33	7,760.89	....	142,657.00	....	....	....
14. Wildwood City	8,659.89	....	1,639,415.78	98,026.19	....	2,607,785.67	....	98,685.00	....
15. Wildwood Crest Boro	366.07	....	1,969,267.82	117,789.56	....	1,970,627.50	....	....	....
16. Woodbine Boro	....	1,331.02	106,844.40	6,379.11	....	333,711.75	....	....	....
Totals	$116,121.89	$4,665.39	$27,550,000.00	$1,214,009.28	....	$29,357,252.86	$5,087,555.50	$283,995.00	....

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Avalon Boro	$ 2,758,007.00	$ 7,187,813.51	$ 36,518,200	$ 900,000.00	$ 990,050.00	$ 190,000.00	$ 2,080,050.00	$ 18,500.00	$ 10,500
2. Cape May City	1,537,744.75	5,173,928.85	91,438,000	675,000.00	1,779,828.58	315,000.00	2,769,828.58	41,750	15,800
3. Cape May Point Boro	197,284.28	480,576.47	5,868,700	27,000.00	86,258.49	12,750.00	126,008.49	9,750	1,750
4. Dennis Township	....	2,299,210.70	15,138,400	779,000.00	577,115.00	338,000.00	1,694,115.00	38,250	13,200
5. Lower Township	3,296,142.09	11,951,882.74	43,003,900	250,000.00	1,871,996.61	895,297.99	3,017,294.60	416,500	72,350
6. Middle Township	1,369,189.31	7,812,394.16	73,059,100	625,000.00	2,874,769.10	630,000.00	4,129,769.10	146,250	34,250
7. North Wildwood City	3,916,101.45	7,503,536.84	14,912,270	450,000.00	1,604,840.46	700,000.00	2,754,840.46	85,000	18,350
8. Ocean City	9,594,811.45	24,611,276.64	77,490,600	1,000,000.00	5,009,398.00	628,000.00	6,637,398.00	123,000	49,700
9. Sea Isle City	2,755,206.80	6,469,640.20	36,722,100	420,000.00	1,273,700.27	300,000.00	1,993,700.27	40,000	11,800
10. Stone Harbor Boro	2,075,000.00	4,716,143.80	111,742,900	1,550,000.00	882,640.69	120,000.00	2,552,640.69	13,500	5,650
11. Upper Township	....	2,954,553.52	7,817,850	2,275,000.00	3,964,053.47	160,000.00	6,399,053.47	51,000	30,400
12. West Cape May Boro	124,624.28	727,559.62	923,550	96,000.00	110,166.24	60,000.00	266,166.24	16,250	2,800
13. West Wildwood Boro	323,000.00	603,172.22	258,300	35,000.00	65,000.00	45,000.00	145,000.00	8,750	1,650
14. Wildwood City	4,676,175.48	9,120,068.12	51,849,000	575,000.00	3,242,467.20	1,030,000.00	4,847,467.20	47,750	9,650
15. Wildwood Crest Boro	2,503,100.00	6,560,784.88	28,105,400	565,000.00	1,441,200.03	297,000.00	2,303,200.03	45,250	17,900
16. Woodbine Boro	214,113,92	660,749.18	30,609,500	82,626.00	267,395.74	134,000.00	484,021.74	17,750	3,650
Totals	$35,340,500.81	$98,833,313.45	$625,757,770	$10,304,626.00	$26,040,879.88	$5,855,047.99	$42,200,553.87	$1,121,250	$299,600

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $14,423,385.17

Rate per $100 to be applied to Column II for apportionment of County Taxes .... .4179620235

County Percentage Level of Taxable Value of Real Property 100%

Net County Taxes Apportioned (12A III) $27,550,000.00

†Adjustments (Net Total 12A IIb) ± .... +111,456.50

Total County Taxes Apportioned (Including Adjustments—Total 12A I) $27,661,456.50

†Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1985

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Bridgeton	$ 23,143,400	$ 139,714,450	$ 162,857,850	$ 944,200	$ 161,913,650	$ 5,190,110	$ 167,103,760
2. Commercial	11,986,577	25,858,400	37,844,977	20,600	37,824,377	1,812,152	39,636,529
3. Deerfield	5,515,400	21,675,500	27,190,900	....	27,190,900	888,504	28,079,404
4. Downe	7,518,300	12,235,900	19,754,200	....	19,754,200	552,536	20,306,736
5. Fairfield	6,248,300	23,979,700	30,228,000	....	30,228,000	485,162	30,713,162
6. Greenwich	4,828,200	11,425,400	16,253,600	....	16,253,600	298,038	16,551,638
7. Hopewell	13,111,800	52,430,600	65,542,400	....	65,542,400	1,144,390	66,686,790
8. Lawrence	9,056,190	14,421,109	23,477,299	....	23,477,299	1,068,572	24,545,871
9. Maurice River	27,634,018	30,803,494	58,437,512	....	58,437,512	1,504,256	59,941,768
10. Millville	46,001,850	205,102,250	251,104,100	....	251,104,100	4,336,922	255,441,022
11. Shiloh	606,290	4,091,710	4,698,000	....	4,698,000	153,792	4,851,792
12. Stow Creek	5,035,300	14,222,800	19,258,100	....	19,258,100	533,592	19,791,692
13. Upper Deerfield	33,131,700	120,893,000	154,024,700	....	154,024,700	1,933,674	155,958,374
14. Vineland	136,332,900	525,959,000	662,291,900	5,853,200	656,438,700	14,086,856	670,525,556
Totals	$330,150,225	$1,202,813,313	$1,532,963,538	$6,818,000	$1,526,145,538	$33,988,556	$1,560,134,094

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1985 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Bridgeton	$ 4.45	$ 92.66	$ 38,656	....	$ 26,803,373	$ 193,945,789	$ 2,160,993.42	....	....
2. Commercial	3.29	77.21	117	....	12,667,682	52,324,328	583,011.00	....	....
3. Deerfield	4.10	63.84	....	....	16,411,846	44,491,250	495,732.85	....	....
4. Downe	4.23	68.70	164	....	10,180,904	30,487,804	339,702.88	....	....
5. Fairfield	4.63	50.88	1,312	....	29,989,317	60,703,791	676,377.11	....	....
6. Greenwich	3.51	77.58	....	....	5,429,063	21,960,701	244,914.57	....	....
7. Hopewell	2.96	91.52	....	....	7,436,988	74,123,778	825,906.03	....	....
8. Lawrence	5.36	54.27	3,164	....	20,715,504	45,264,539	504,349.03	....	....
9. Maurice River	3.61	87.08	8,680	....	10,589,043	70,539,491	785,968.99	....	....
10. Millville	4.88	62.34	83,015	....	167,336,741	422,862,778	4,711,644.87	....	....
11. Shiloh	3.22	87.74	....	....	812,027	5,663,819	63,107.72	....	....
12. Stow Creek	3.10	82.13	....	....	4,977,062	24,768,754	275,979.77	....	....
13. Upper Deerfield	2.22	105.14	165	$2,682,326	....	153,276,213	1,707,842.64	....	....
14. Vineland	3.98	76.56	90,777	....	230,511,241	901,127,574	10,040,593.14	....	....
Totals	....	....	$226,050	$2,682,326	$543,882,791	$2,101,560,609	$23,416,124.02	....	....

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bridgeton	$ 16,151.79	....	$ 2,144,841.63	....	$ 96,076.04	$ 3,037,630.00	....	....	....
2. Commercial	11,883.28	....	571,127.72	....	26,183.01	583,321.00	....	....	....
3. Deerfield	....	....	495,732.85	....	22,246.35	414,102.00	$ 192,082.89	....	....
4. Downe	612.20	....	339,090.68	....	15,244.40	493,110.90	....	....	....
5. Fairfield	1,851.12	....	674,525.99	....	30,352.88	417,447.00	297,823.02	....	....
6. Greenwich	1,400.00	....	243,514.57	....	10,990.71	181,978.00	118,539.66	....	....
7. Hopewell	440.14	....	825,465.89	....	37,063.09	674,678.50	430,416.76	....	....
8. Lawrence	841.94	....	503,507.09	....	22,633.01	549,500.00	....	....	....
9. Maurice River	11,871.79	....	774,097.20	....	35,270.89	1,138,982.00	....	....	....
10. Millville	1,724.22	....	4,709,920.65	....	211,438.25	4,595,899.00	....	$ 262,639.68	....
11. Shiloh	....	....	63,107.72	....	2,832.00	64,258.00	25,638.66	....	....
12. Stow Creek	....	....	275,979.77	....	12,384.78	210,068.00	113,715.05	....	....
13. Upper Deerfield	2,221.65	....	1,705,620.99	....	76,640.59	896,270.83	776,760.66	....	....
14. Vineland	66,037.31	....	9,974,555.83	....	....	11,241,943.00	....	857,376.18	....
Totals	$115,035.44	....	$23,301,088.58	....	$600,236.00	$24,499,188.23	$1,954,976.70	$1,120,015.86	....

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Bridgeton	$ 2,155,600.00	$ 7,435,047.67	$ 50,833,900	$ 525,000.00	$ 4,070,000.00	$ 700,000.00	$ 5,295,000.00	$ 174,750.00	$ 36,500.00
2. Commercial	120,837.93	1,301,449.66	5,698,400	163,000.00	444,909.70	148,000.00	755,090.70	78,000.00	12,850.00
3. Deerfield	25,000.00	1,149,164.09	5,304,400	295,000.00	257,000.00	170,000.00	722,000.00	34,750.00	5,700.00
4. Downe	10,086.15	857,532.13	5,908,800	175,000.00	258,338.22	75,000.00	508,338.22	37,500.00	6,150.00
5. Fairfield	....	1,420,148.89	3,055,000	389,825.22	555,604.78	272,500.00	1,217,930.00	47,750.00	9,850.00
6. Greenwich	24,800.00	579,822.94	1,291,600	56,025.18	86,094.80	65,000.00	207,119.98	11,500.00	2,400.00
7. Hopewell	....	1,967,624.24	17,397,900	330,000.00	255,000.00	150,000.00	735,000.00	39,750.00	12,400.00
8. Lawrence	240,000.00	1,315,640.10	2,952,925	200,000.00	521,157.00	240,000.00	961,157.00	26,500.00	5,100.00
9. Maurice River	210,500.00	2,158,850.09	60,644,380	343,766.11	569,257.30	200,000.00	1,113,023.41	53,500.00	10,900.00
10. Millville	2,682,000.00	12,461,897.58	51,304,200	226,000.00	5,143,860.32	510,000.00	5,879,860.32	240,000.00	70,500.00
11. Shiloh	....	155,836.38	291,300	21,300.00	29,315.45	9,389.72	60,005.17	7,750.00	1,500.00
12. Stow Creek	....	612,147.60	1,160,300	123,315.39	98,444.81	55,000.00	276,760.20	14,250.00	3,450.00
13. Upper Deerfield	....	3,455,293.07	22,244,000	1,396,053.48	1,558,724.66	355,000.00	3,309,778.14	65,500.00	19,600.00
14. Vineland	4,557,794.47	26,631,669.48	187,108,100	1,500,000.00	9,830,106.36	1,150,000.00	12,480,106.36	474,500.00	112,050.00
Totals	$10,026,618.55	$61,502,123.92	$415,195,205	$5,744,285.38	$23,677,813.40	$4,099,889.72	$33,521,988.50	$1,306,000.00	$308,950.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $14,683,824.29
Rate per $100 to be applied to Column II for apportionment of County Taxes 1.114225491
Net County Taxes Apportioned (12A III) $23,301,088.58
‡Adjustments (Net Total 12A IIb) ± .... $ 115,035.44
Total County Taxes Apportioned (Including Adjustments—Total 12A I) $23,416,124.02

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Total amount to be raised by Taxation for County Board of Health purposes .... $ 600,236.00
Rate per $100 to be applied to Col. II for apportionment of Local Health Service Taxes .... .05000162295

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1985

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2—3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Belleville Town	$ 146,624,200	$ 297,226,200	$ 443,850,400	....	443,850,400	$ 5,004,000	$ 448,854,400
2. Bloomfield Town	149,261,000	281,284,600	430,545,600	....	430,545,600	4,073,600	434,619,200
3. Caldwell Boro	37,294,300	66,209,600	103,503,900	....	103,503,900	3,112,000	106,615,900
4. Cedar Grove Twp.	92,237,500	165,764,100	258,001,600	....	258,001,600	812,500	258,814,100
5. East Orange City	99,185,800	261,864,800	361,050,600	$ 33,600	361,017,000	17,212,100	378,229,100
6. Essex Fells Boro	24,699,100	43,850,300	68,549,400	....	68,549,400	171,000	68,720,400
7. Fairfield Boro	117,923,100	259,218,200	377,141,300	....	377,141,300	6,146,300	383,287,600
8. Glen Ridge Boro	62,604,900	174,025,300	236,630,200	....	236,630,200	1,032,000	237,662,200
9. Irvington Town	83,134,300	218,202,300	301,336,600	....	301,336,600	10,460,200	311,796,800
10. Livingston Twp.	286,014,000	530,204,900	816,218,900	102,200	816,116,700	7,482,000	823,598,700
11. Maplewood Twp.	200,121,200	341,191,100	541,312,300	....	541,312,300	2,538,800	543,851,100
12. Millburn Twp.	557,383,800	993,288,500	1,550,672,300	....	1,550,672,300	13,587,000	1,564,259,300
13. Montclair Town	115,549,100	344,989,100	460,538,200	34,700	460,503,500	4,865,600	465,369,100
14. Newark City	238,973,100	700,035,500	939,008,600	6,032,500	932,976,100	85,322,700	1,018,298,800
15. North Caldwell Boro	94,872,200	152,805,800	247,678,000	....	247,678,000	577,600	248,255,600
16. Nutley Town	139,650,100	346,619,900	486,270,000	....	486,270,000	5,816,400	492,086,400
17. Orange City	27,889,600	89,071,500	116,961,100	....	116,961,100	1,258,400	118,219,500
18. Roseland Boro	49,347,000	169,580,000	218,927,000	....	218,927,000	1,022,600	219,949,600
19. South Orange Village	83,408,500	162,105,600	245,514,100	593,400	244,920,700	5,530,900	250,451,600
20. Verona Boro	170,931,500	345,119,700	516,051,200	....	516,051,200	1,985,500	518,036,700
21. West Caldwell Boro	94,782,400	194,795,800	289,578,200	....	289,578,200	1,324,300	290,902,500
22. West Orange Town	410,327,300	902,039,400	1,312,366,700	20,000	1,312,346,700	11,649,100	1,323,995,800
Totals	$3,282,214,000	$7,039,492,200	$10,321,706,200	$6,816,400	$10,314,889,800	$190,984,600	$10,505,874,400

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1985 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Belleville Town	$ 5.50	$ 65.83	$ 23,297	....	$ 254,823,658	$ 703,701,355	$ 7,636,230.22	....	....
2. Bloomfield Town	9.12	40.58	60,906	....	658,160,684	1,092,840,789	11,862,091.04	....	....
3. Caldwell Boro	6.67	49.64	....	....	106,748,992	215,364,892	2,337,648.79	....	....
4. Cedar Grove Twp.	4.45	56.88	2,196	....	202,339,350	461,155,646	5,005,550.96	....	....
5. East Orange City	10.86	71.24	430,382	....	164,970,671	543,630,153	5,900,759.22	....	....
6. Essex Fells Boro	5.35	42.29	....	....	93,796,363	162,518,763	1,764,037.71	....	....
7. Fairfield Boro	4.12	58.88	....	....	263,531,107	666,818,707	7,237,892.56	....	....
8. Glen Ridge Boro	4.21	92.53	30,197	....	20,122,187	257,814,584	2,796,413.18	....	....
9. Irvington Town	8.60	51.84	113,197	....	295,418,950	607,328,947	6,592,169.09	....	....
10. Livingston Twp.	4.57	50.95	....	....	802,116,045	1,625,714,745	17,646,096.61	....	....
11. Maplewood Twp.	4.48	84.06	27,325	....	110,289,600	654,168,025	7,100,577.46	....	....
12. Millburn Twp.	2.31	96.19	31,589	....	47,430,104	1,611,720,993	17,494,205.34	....	....
13. Montclair Town	9.72	37.95	113,663	....	763,034,263	1,228,517,026	13,334,770.23	....	....
14. Newark City	11.93	45.75	19,900,318	....	1,429,222,147	2,467,421,265	26,782,287.05	....	....
15. North Caldwell Boro	2.96	88.96	....	....	31,647,171	279,902,771	3,036,166.39	....	....
16. Nutley Town	5.96	57.82	11,586	....	371,699,052	863,797,037	9,375,966.93	....	....
17. Orange City	11.81	46.19	227,270	....	150,190,315	268,637,065	2,915,884.54	....	....
18. Roseland Boro	4.18	54.52	1,825	....	169,432,328	409,383,753	4,443,600.02	....	....
19. South Orange Village	8.04	51.00	102,540	....	239,199,167	489,753,307	5,315,960.37	....	....
20. Verona Boro	3.17	102.06	....	$ 6,299,131	....	512,737,569	5,566,439.90	....	....
21. West Caldwell Boro	5.32	54.68	....	....	247,794,205	536,696,705	5,647,209.79	....	....
22. West Orange Town	3.35	105.80	....	54,625,159	....	1,269,370,641	13,778,210.22	....	....
Totals			$21,076,269	$59,924,290	$6,463,966,359	$16,930,994,758	$183,775,169.62	....	....

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Belleville Town	$ 34,736.41	....	$ 7,603,493.81	....	....	$ 9,681,691.00	....	....	....
2. Bloomfield Town	339,829.94	....	11,522,261.10	....	....	15,747,184.50	....	$ 92,301.60	....
3. Caldwell Boro	1,931.48	....	2,336,717.31	....	....	....	C$ 3,121,441.33	....	....
4. Cedar Grove Twp.	17,220.55	....	4,237,497.76	....	....	5,799,405.00	....	....	....
5. East Orange City	240,326.68	....	5,660,432.54	....	....	9,572,421.50	....	....	....
6. Essex Fells Boro	....	....	1,764,037.71	....	....	806,684.00	R 684,598.32	....	....
7. Fairfield Boro	2,116.50	....	7,235,776.06	....	....	2,610,431.25	R 3,419,631.86	....	....
8. Glen Ridge Boro	8,174.21	....	2,790,238.97	....	....	4,738,495.25	....	....	....
9. Irvington Town	91,374.42	....	6,500,794.67	....	....	9,656,808.00	....	....	....
10. Livingston Twp.	2,881.52	....	17,643,217.09	....	....	18,217,186.00	....	....	....
11. Maplewood Twp.	1,229.12	....	7,099,348.34	....	....	....	J 11,662,707.63	....	....
12. Millburn Twp.	160,345.49	....	17,333,859.85	....	....	12,529,576.40	....	....	....
13. Montclair Town	18,336.80	....	13,316,431.43	....	....	20,268,936.00	....	636,262.63	....
14. Newark City	1,365,741.18	....	25,416,545.87	....	....	46,700,723.00	....	2,134,461.77	....
15. North Caldwell Boro	133.34	....	3,036,033.05	....	....	1,710,898.00	R 1,368,719.47	....	....
16. Nutley Town	60,151.35	....	9,315,815.58	....	....	12,771,066.00	....	....	....
17. Orange City	135,477.69	....	2,780,406.85	....	....	4,041,478.00	....	101,961.00	....
18. Roseland Boro	81,707.41	....	4,361,892.61	....	....	1,515,711.50	R 2,032,704.11	....	....
19. South Orange Village	14,563.06	....	5,301,397.31	....	....	....	J 8,709,039.37	....	....
20. Verona Boro	110,234.98	....	5,455,204.92	....	....	7,489,165.50	....	....	....
21. West Caldwell Boro	37,933.15	....	5,809,276.64	....	....	....	C 7,511,467.67	....	....
22. West Orange Town	116,574.93	....	13,861,635.29	....	....	20,237,623.50	....	....	....
Totals	$2,841,022.21	....	$180,183,314.76	....	....	$204,095,484.40	$38,510,309.76	$2,964,987.00	....

R—REGIONAL: FAIRFIELD, ESSEX FELLS, NORTH CALDWELL, ROSELAND
J—JOINT: MAPLEWOOD, SOUTH ORANGE
C—CONSOLIDATED: CALDWELL, WEST CALDWELL

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Belleville Town	$ 7,391,773.49	$ 24,676,958.30	$ 68,018,745	$ 1,780,000.00	$ 5,735,510.06	$ 655,000.00	$ 8,170,510.06	$ 300,250	$ 86,750
2. Bloomfield Town	12,245,664.85	39,607,402.05	72,825,300	696,000.00	6,966,471.35	600,000.00	8,262,471.35	380,250	128,650
3. Caldwell Boro	1,654,005.19	7,111,163.83	52,104,600	100,000.00	1,652,768.06	130,927.68	1,883,695.74	30,250	18,250
4. Cedar Grove Twp.	1,474,569.23	11,511,471.99	79,178,000	967,276.00	1,823,834.29	146,700.33	2,937,810.62	57,000	47,750
5. East Orange City	25,825,954.54	41,058,808.58	189,644,700	....	22,682,932.76	4,000,000.00	26,682,932.76	200,250	54,200
6. Essex Fells Boro	419,137.78	3,674,457.81	10,649,500	390,000.00	522,506.19	45,171.90	957,678.09	1,750	6,650
7. Fairfield Boro	2,499,824.74	15,765,663.91	22,100,100	820,000.00	2,277,446.04	174,500.00	3,271,946.04	36,250	29,100
8. Glen Ridge Boro	2,456,475.00	9,985,209.22	61,499,800	300,095.06	890,361.85	93,900.00	1,284,356.91	20,250	24,100
9. Irvington Town	10,639,424.08	26,797,026.75	74,891,400	2,100,000.00	12,213,363.72	1,207,000.00	15,520,363.72	208,250	48,700
10. Livingston Twp.	1,716,405.21	37,576,808.30	124,652,400	1,665,000.00	5,120,865.97	585,000.00	7,370,865.97	82,250	113,400
11. Maplewood Twp.	5,572,439.34	24,334,495.31	76,542,800	900,000.00	3,312,616.42	415,000.00	4,627,616.42	138,000	73,250
12. Millburn Twp.	6,151,312.94	36,014,749.19	151,645,700	2,430,000.00	5,201,152.96	330,000.00	7,961,152.96	36,250	63,500
13. Montclair Town	11,009,696.87	45,231,328.93	93,398,100	2,150,000.00	8,480,310.38	950,000.00	11,580,310.38	143,250	76,800
14. Newark City	47,220,328.08	121,472,058.72	1,850,352,900	26,000,000.00	176,482,974.98	11,387,500.00	213,870,474.98	772,000	136,950
15. North Caldwell Boro	1,213,000.96	7,330,651.48	58,425,000	230,000.00	1,263,491.83	110,930.42	1,604,422.25	7,250	20,100
16. Nutley Town	7,203,690.12	29,290,571.70	41,661,100	1,000,000.00	4,039,903.82	350,000.00	5,389,903.82	229,000	99,950
17. Orange City	7,028,855.00	13,952,700.85	77,392,600	535,000.00	10,028,774.17	899,446.67	11,463,220.84	94,250	21,750
18. Roseland Boro	1,282,492.35	9,172,800.57	16,730,500	700,000.00	1,208,798.21	90,000.00	1,998,798.21	16,500	18,500
19. South Orange Village	6,120,529.54	20,130,966.22	60,607,500	1,050,000.00	2,736,150.20	350,000.00	4,136,150.20	32,750	39,150
20. Verona Boro	3,457,749.09	16,402,119.51	55,936,400	325,000.00	1,908,248.04	150,000.00	2,383,248.04	71,750	52,300
21. West Caldwell Boro	2,126,482.36	15,447,226.67	26,857,200	907,000.00	2,550,205.92	180,000.00	3,637,205.92	41,250	41,100
22. West Orange Town	10,325,122.69	44,224,381.68	176,072,600	2,250,000.00	7,156,163.92	600,000.00	10,006,163.92	172,000	123,450
Totals	$175,014,925.65	$600,769,021.57	$3,441,186,945	$47,295,371.06	$284,254,851.14	$23,451,077.00	$355,001,299.20	$3,051,000	$1,324,350

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $122,858,000.47

Rate per $100 to be applied to Column II for apportionment of County Taxes 1.085436339

Net County Taxes Apportioned (12A III) $180,183,314.76

‡Adjustments (Net Total 12A IIb) ± .... $ 2,841,022.21

Total County Taxes Apportioned (including Adjustments—Total 12A I) $183,024,336.97

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1985

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Clayton Boro .... R	$ 26,438,500	$ 79,168,325	$ 105,606,825	$ 114,125	$ 105,492,700	$ 1,409,595	$ 106,902,295
2. Deptford Twp.	144,583,100	306,273,900	450,857,000	....	450,857,000	3,149,497	454,006,497
3. East Greenwich Twp.	25,014,300	79,993,300	105,007,600	....	105,007,600	1,866,708	106,874,308
4. Elk Twp. .... R	17,278,700	47,817,500	65,096,200	....	65,096,200	965,948	66,062,148
5. Franklin Twp.	44,795,100	98,229,500	143,024,600	20,000	143,004,600	2,472,848	145,477,448
6. Glassboro Boro	38,510,100	136,848,400	175,358,500	708,900	174,649,600	8,325,745	182,975,345
7. Greenwich Twp.	52,763,100	268,050,600	320,813,700	....	320,813,700	712,935	321,526,635
8. Harrison Twp.	19,038,400	39,092,600	58,131,000	13,000	58,118,000	1,551,555	59,669,555
9. Logan Twp.	24,743,600	71,362,000	96,105,600	....	96,105,600	893,776	96,999,376
10. Mantua Twp.	30,046,700	81,458,700	111,505,400	148,100	111,357,300	2,287,794	113,645,094
11. Monroe Twp.	112,678,600	295,281,900	407,960,500	....	407,960,500	9,784,694	417,745,194
12. National Park Boro .... R	9,430,510	38,062,590	47,493,100	....	47,493,100	222,414	47,715,514
13. Newfield Boro	4,654,000	22,495,900	27,149,900	....	27,149,900	249,316	27,399,216
14. Paulsboro Boro	18,499,400	78,587,000	97,086,400	....	97,086,400	1,623,883	98,710,283
15. Pitman Boro	30,499,700	133,604,300	164,104,000	32,500	164,071,500	917,452	164,988,952
16. South Harrison Twp.	11,924,400	27,184,100	39,108,500	....	39,108,500	720,145	39,828,645
17. Swedesboro Boro	3,528,500	22,221,800	25,750,300	8,000	25,742,300	1,502,751	27,245,061
18. Washington Twp.	109,803,800	369,772,000	479,575,800	....	479,575,800	3,760,103	483,335,903
19. Wenonah Boro	15,180,200	39,572,450	54,752,650	....	54,752,650	489,795	55,242,445
20. West Deptford Twp.	135,244,900	398,301,800	533,546,700	13,800,700	519,746,000	2,507,930	522,253,930
21. Westville Boro	12,352,200	43,015,400	55,367,600	1,600	55,366,000	444,243	55,810,243
22. Woodbury City	59,485,400	137,969,200	197,454,600	461,700	196,992,900	8,629,149	205,622,049
23. Woodbury Heights Boro	17,647,000	43,012,300	60,659,300	....	60,659,300	689,836	61,349,136
24. Woolwich Twp.	13,079,800	19,279,400	32,359,200	....	32,359,200	1,346,489	33,705,689
Totals	$977,220,010	$2,876,654,965	$3,853,874,975	$15,308,625	$3,838,566,350	$56,544,601	$3,895,110,951

R—Revalued District

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1985 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Clayton Boro	$2.41	$117.32	$ 924	$ 13,911,865	....	$ 92,991,354	$ 621,504.78	....	....
2. Detford Twp.	3.18	87.92	165	....	$ 67,824,980	521,831,642	3,487,645.30	....	....
3. East Greenwich Twp.	2.14	101.03	206	....	413,631	107,288,145	717,056.98	....	....
4. Elk Twp.	1.94	115.18	119	7,705,592	....	58,376,675	390,158.66	....	....
5. Franklin Twp.	4.10	57.57	....	....	107,772,604	253,250,052	1,692,588.73	....	....
6. Glassboro Boro	3.70	85.31	27,360	....	37,722,908	220,725,613	1,475,212.67	....	....
7. Greenwich Twp.	1.89	89.43	29,994	....	59,708,497	381,265,126	2,548,173.43	....	....
8. Harrison Twp.	3.51	69.15	....	....	27,554,641	87,224,196	582,960.16	....	....
9. Logan Twp.	3.27	65.59	....	....	53,261,775	150,261,151	1,004,265.66	....	....
10. Mantua Twp.	4.44	60.14	441	....	76,116,360	189,761,895	1,268,267.63	....	....
11. Monroe Twp.	2.55	104.02	....	10,489,965	....	407,255,229	2,721,877.46	....	....
12. National Park Boro	2.66	108.75	....	3,581,659	....	44,133,855	294,967.23	....	....
13. Newfield Boro	3.17	82.44	218	....	6,573,549	33,972,983	227,057.36	....	....
14. Paulsboro Boro	3.80	68.96	1,008	....	48,575,637	147,286,928	984,387.53	....	....
15. Pitman Boro	2.97	93.11	362	....	16,434,306	181,423,620	1,212,539.04	....	....
16. South Harrison Twp.	2.22	105.76	12	1,263,679	....	38,564,978	257,747.81	....	....
17. Swedesboro Boro	2.91	84.94	7,047	....	7,759,991	35,012,089	234,002.19	....	....
18. Washington Twp.	3.31	72.19	....	....	189,223,163	672,569,066	4,495,094.12	....	....
19. Wenonah Boro	3.02	95.50	50	....	2,724,562	57,967,057	387,420.99	....	....
20. West Deptford Twp.	2.64	91.75	9,658	....	64,586,777	586,850,365	3,922,195.89	....	....
21. Westville Boro	4.06	69.13	20,090	....	26,457,909	82,288,242	549,970.87	....	....
22. Woodbury City	2.69	97.19	35,879	....	11,643,966	217,301,894	1,452,330.35	....	....
23. Woodbury Heights Boro	3.57	72.82	....	....	24,275,911	85,625,047	572,272.30	....	....
24. Woolwich Twp.	3.05	77.72	445	....	11,778,530	45,484,664	303,995.31	....	....
Totals	....	....	$133,978	$36,952,760	$840,419,697	$4,696,711,866	$31,403,692.40	....	....

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Clayton Boro	$ 1,680.56	....	$ 619,824.22	$ 19,258.96	....	$ 1,286,529.25	....	....	....
2. Deptford Twp.	16,652.56	....	3,470,992.74	....	....	7,609,563.00	....	....	....
3. East Greenwich Twp.	1,565.44	....	715,491.49	22,221.26	....	795,517.69	K$ 753,750.20	....	....
4. Elk Twp.	1,042.80	....	389,115.86	12,089.01	....	325,800.00	S 334,968.26	....	....
5. Franklin Twp.	2,673.15	....	1,689,915.58	....	....	1,742,830.77	S 1,506,908.22	....	....
6. Glassboro Boro	8,750.44	....	1,466,462.23	45,572.43	....	3,486,874.63	....	....	....
7. Greenwich Twp.	534.65	....	2,547,638.78	79,124.41	....	2,471,147.50	....	....	....
8. Harrison Twp.	801.66	....	582,158.50	18,068.19	....	527,325.00	C 668,776.72	....	....
9. Logan Twp.	1,768.24	....	1,002,497.42	31,151.80	....	1,909,678.00	....	....	....
10. Mantua Twp.	1,257.86	....	1,267,009.77	39,354.93	....	1,262,315.00	C 1,683,970.28	....	....
11. Monroe Twp.	14,326.41	....	2,707,551.05	....	....	4,729,971.50	....	....	....
12. National Park Boro	19.40	....	294,947.83	9,160.43	....	328,690.00	G 366,253.42	....	....
13. Newfield Boro	516.66	....	226,540.70	7,038.81	....	441,735.00	....	....	....
14. Paulsboro Boro	1,359.90	....	983,027.63	....	....	1,589,720.08	....	....	....
15. Pitman Boro	215.60	....	1,212,323.44	37,652.58	....	2,511,117.69	....	....	....
16. South Harrison Twp.	1,050.00	....	256,697.81	7,970.07	....	256,862.00	K 281,969.15	....	....
17. Swedesboro Boro	542.70	....	233,459.49	7,254.18	....	*284,639.01	K 251,951.19	....	....
18. Washington Twp	15,709.77	....	4,479,384.35	139,258.02	....	9,428,913.17	....	....	....
19. Wenonah Boro	864.37	....	386,556.82	....	....	364,818.00	G 550,567.23	....	....
20. West Deptford Twp.	14,813.57	....	3,907,382.32	....	....	8,018,501.52	....	....	....
21. Westville Boro	3,763.66	....	546,207.21	....	....	469,746.29	G 617,684.53	....	....
22. Woodbury City	2,767.00	....	1,449,563.36	....	....	2,865,871.50	....	....	....
23. Woodbury Heights Boro	....	....	572,272.30	17,773.49	....	425,245.75	G 631,490.11	....	....
24. Woolwich Twp.	....	....	303,995.31	9,441.41	....	*370,891.82	K 293,405.96	....	....
Totals	$92,676.40	....	$31,311,016.00	$502,410.00	....	$53,504,304.17	$8,121,675.27	....	....

*CONSOLIDATED SCHOOLS

(C) Clearview Regional High School	$2,332,747.00
(G) Gateway Regional High School	2,365,975.29
(K) Kingsway Regional High School	1,581,076.50
(S) Southern Regional High School	1,841,876.48
	$8,121,675.27

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Clayton Boro	$ 648,000.00	$ 2,573,612.45	$ 16,643,900	$ 322,792.63	$ 710,629.75	$ 250,000.00	$ 1,283,422.38	$ 43,750	$ 16,200
2. Deptford Twp.	3,355,108.01	14,435,663.75	60,607,400	200,000.00	3,109,881.48	762,857.08	4,072,738.56	179,750	85,500
3. East Greenwich Twp.	....	2,286,980.64	10,204,700	607,318.86	1,153,836.62	75,000.00	1,836,155.48	21,500	15,300
4. Elk Twp.	215,000.00	1,276,973.13	4,107,700	164,600.86	345,078.05	135,098.00	644,776.91	28,500	8,800
5. Franklin Twp.	1,024,686.78	5,964,341.35	12,739,800	125,000.00	1,711,507.12	765,000.00	2,601,507.12	121,000	36,050
6. Glassboro Boro	1,756,000.00	6,754,909.29	81,034,400	279,662.82	2,197,852.65	280,000.00	2,757,515.47	66,750	35,150
7. Greenwich Twp.	964,586.20	6,062,496.89	14,206,750	332,000.00	1,270,563.08	70,000.00	1,672,563.08	66,750	24,300
8. Harrison Twp.	297,751.00	2,094,099.41	7,413,000	84,929.77	417,159.81	136,765.00	638,854.58	17,500	11,050
9. Logan Twp.	226,680.55	3,170,007.77	2,839,700	180,000.00	1,093,878.38	50,000.00	1,323,878.38	20,750	10,100
10. Mantua Twp.	809,000.00	5,041,649.98	8,983,800	256,219.31	1,059,976.55	250,000.00	1,566,195.86	62,750	39,700
11. Monroe Twp.	3,210,000.00	10,647,522.55	31,190,400	....	4,042,726.06	715,000.00	4,757,726.06	198,000	65,650
12. National Park Boro	270,000.00	1,269,051.68	11,740,300	101,167.10	466,754.65	100,000.00	667,921.75	41,250	13,850
13. Newfield Boro	191,794.51	867,109.02	1,865,800	196,119.45	106,626.63	30,000.00	332,746.08	20,750	3,350
14. Paulsboro Boro	1,175,000.00	3,747,747.71	11,451,000	200,000.00	665,741.24	130,000.00	995,741.24	72,000	22,650
15. Pitman Boro	1,138,000.00	4,899,093.71	27,999,500	474,405.88	1,099,040.21	175,000.00	1,748,446.09	68,500	32,000
16. South Harrison Twp.	79,500.00	882,999.03	1,317,700	98,877.34	137,764.10	80,000.00	316,641.44	9,750	3,600
17. Swedesboro Boro	13,044.42	790,348.29	3,055,900	195,000.00	276,716.02	105,000.00	576,716.02	23,250	4,400
18. Washington Twp.	1,933,042.04	15,980,597.58	38,534,975	665,000.00	2,782,115.55	654,000.00	4,101,115.55	86,750	94,450
19. Wenonah Boro	364,600.00	1,666,541.85	4,563,600	88,906.34	205,911.26	55,000.00	347,818.10	9,500	9,300
20. West Deptford Twp.	1,820,789.87	13,746,673.71	41,400,100	615,751.71	2,317,854.84	313,000.00	3,246,606.55	109,250	62,500
21. Westville Boro	630,997.87	2,264,615.90	3,429,800	61,000.00	796,911.44	109,000.00	966,911.44	65,250	16,650
22. Woodbury City	1,213,000.00	5,528,434.85	65,882,300	600,188.67	1,436,306.32	220,000.00	2,256,494.99	82,750	33,050
23. Woodbury Heights Boro	342,981.79	2,189,763.44	11,263,800	90,000.00	442,225.16	85,000.00	617,225.16	23,000	12,650
24. Woolwich Twp.	50,000.00	1,027,734.50	3,517,800	133,041.99	297,407.01	45,000.00	475,449.00	7,750	2,500
Totals	$21,729,563.04	$115,168,968.48	$475,994,125	$6,069,983.23	$28,144,463.98	$5,590,720.08	$39,805,167.29	$1,446,750	$658,750

County Percentage Level of Taxable Value of Real Property—100%
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $17,874,102.65
Rate per $100 to be applied to Column II for apportionment of County Taxes .... .668346843
Rate per $100 to be applied to Column II for apportionment of County Library Taxes .... .020757353

Net County Taxes Apportioned (12A III) $31,311,016.00
Adjustments (Net Total 12A IIb) .... +92,676.40
Total County Taxes Apportioned (Including Adjustments—Total 12A I) $31,403,692.40
Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1985

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Bayonne City	$ 130,860,340	$ 280,574,660	$ 411,435,000	....	$ 411,435,000	$ 5,192,702	$ 416,627,702
2. East Newark Boro	4,635,925	11,797,900	16,433,825	....	16,433,825	458,431	16,892,256
3. Guttenburg Town	39,795,100	223,241,500	263,036,600	$ 223,500	262,813,100	451,790	263,264,890
4. Harrison Town	26,580,700	61,780,750	88,361,450	....	88,361,450	809,787	89,171,237
5. Hoboken City	26,282,900	80,321,400	106,604,300	2,952,600	103,651,700	746,992	104,398,692
6. Jersey City City	300,089,384	474,877,540	774,966,924	7,108,700	767,858,224	20,746,873	788,605,097
7. Kearny Town	363,786,200	723,762,500	1,087,548,700	....	1,087,548,700	11,405,651	1,098,954,351
8. North Bergen Twp.	214,596,209	434,549,656	649,145,865	....	649,145,865	7,822,576	656,968,441
9. Secaucus Town	347,448,300	775,981,400	1,123,429,700	1,008,300	1,122,421,400	6,737,598	1,129,158,998
10. Union City City	77,360,600	201,189,000	278,549,600	228,200	278,321,400	10,874,554	289,195,954
11. Weehawken Twp.	41,203,965	74,794,279	115,998,244	....	115,998,244	463,337	116,461,581
12. West New York Town	47,091,450	131,294,739	178,386,189	726,550	177,659,639	716,547	178,376,186
Totals	$1,619,731,073	$3,474,165,324	$5,093,896,397	$12,247,850	$5,081,648,547	$66,426,838	$5,148,075,385

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1985 (Continued)

TAXING DISTRICT	7 General Tax Rate to Apply per $100 Valuation	8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	12 Apportionment of Taxes Section A County Taxes I Total County Taxes Apportioned (Including Total Net Adjustments)	12 Apportionment of Taxes Section A County Taxes II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 Apportionment of Taxes Section A County Taxes II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
1. Bayonne City	$ 9.841	$ 40.45	$ 566,445	....	$ 658,796,343	$ 1,075,990,490	$ 9,395,964.50	....	....
2. East Newark Borough	6.348	51.79	....	....	21,117,668	38,009,924	331,917.35 v 36,488.34	....	....
3. Guttenberg Town	2.046	123.36	....	45,665,682	....	217,599,008	1,900,158.58 v 208,888.22	....	....
4. Harrison Town	7.045	42.76	551,346	....	157,838,520	247,561,103	2,161,799.16 v 237,650.88	....	....
5. Hoboken City	16.274	23.06	6,718,728	....	388,082,413	499,199,833	4,359,205.72 v 479,216.16	....	....
6 Jersey City City	13.685	37.95	15,947,782	....	1,376,290,567	2,180,843,446	19,043,967.17 v 2,093,541.20	....	....
7. Kearny Town	2.322	123.25	5,127,613	126,789,885	....	977,292,079	8,534,091.85 v 938,169.67	....	....
8. North Bergen Twp.	7.145	69.73	1,955,339	....	307,202,549	966,126,329	8,436,588.20 v 927,450.93	....	....
9. Secaucus Town	2.247	108.90	905,209	68,079,817	....	1,061,984,390	9,273,657.81 v 1,019,471.65	....	....
10. Union City City	8.630	59.78	18,760	....	206,427,392	495,642,106	4,328,138.28 v 475,800.85	....	....
11. Weehawken Twp.	6.530	53.68	176,735	....	111,498,300	228,136,616	1,992,177.03 v 219,003.99	....	....
12. West New York Town	11.222	48.49	....	....	205,557,584	383,933,770	3,352,657.95 v 368,564.36	....	....
Totals	....	....	$31,967,957	240,535,584	$3,432,811,336	$8,372,319,094	$80,114,569.85	....	....

v—COUNTY VOCATIONAL SCHOOL

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bayonne City	$ 20,010.15	....	$ 9,375,954.35	....	....	$ 15,227,580.00	....	$ 1,023,076.30	....
2. East Newark Boro	22.69	....	368,383.00	....	....	255,194.48	....	....	....
3. Guttenburg Town	12,500.00	....	2,096,546.80	....	....	1,842,670.00	....	37,312.50	....
4. Harrison Town	3,399.03	....	2,396,051.01	....	....	2,765,206.50	....	259,562.75	....
5. Hoboken City	20,442.63	$ 1,850.73	4,819,829.98	....	....	5,840,447.50	....	336,370.25	....
6. Jersey City City	69,942.56	138,299.88	21,205,865.69	....	....	29,813,242.00	....	2,254,674.85	....
7. Kearny Town	77,406.69	....	9,394,854.83	....	....	13,152,158.00	....	329,938.25	....
8. North Bergen Twp.	60,085.12	48,142.51	9,352,096.52	....	....	14,632,126.00	....	423,892.50	....
9. Secaucus Town	5,711.04	137,861.13	10,425,279.55	....	....	7,867,318.73	....	88,540.00	....
10. Union City City	17,636.25	....	4,786,302.88	....	....	7,377,364.50	....	....	....
11. Weehawken Twp.	211,748.29	....	1,999,432.73	....	....	2,484,312.75	....	....	....
12. West New York Town	64,977.33	....	3,656,244.98	....	....	5,930,726.50	....	121,265.79	....
Totals	$563,881.78	$326,154.25	$79,876,842.32	....	....	$107,188,346.96	....	$4,874,633.19	....

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Bayonne City	$ 15,370,374.69	$ 40,996,985.34	$ 377,040,152	$ 3,400,000	$ 12,614,347.37	$ 400,000	$ 16,414,347.37	$ 386,500	$ 143,600
2. East Newark Boro	448,597.81	1,072,175.29	934,700	74,760	453,478.96	30,000	558,238.96	14,000	2,350
3. Guttenburg Town	1,199,223.36	5,175,752.66	10,608,500	380,000	787,582.12	300,000	1,467,582.12	32,500	5,800
4. Harrison Town	860,502.44	6,281,322.70	15,602,350	894,000	8,893,630.00	90,000	9,877,630.00	57,250	18,100
5. Hoboken City	5,992,760.88	16,989,408.61	156,380,200	1,635,126	13,600,099.22	1,733,000	16,968,225.22	71,750	14,650
6. Jersey City City	54,645,024.94	107,918,807.48	421,210,929	7,721,000	94,464,121.90	8,240,000	110,425,121.90	870,250	201,450
7. Kearny Town	2,629,805.66	25,506,756.74	118,559,110	....	23,960,061.36	700,000	24,660,061.36	231,000	72,800
8. North Bergen Twp.	22,531,432.16	46,939,547.18	151,703,750	178,500	7,871,049.62	1,429,000	9,478,549.62	289,500	62,100
9. Secaucus Town	6,982,246.71	25,363,384.99	132,798,400	2,450,000	2,938,163.89	389,000	5,777,163.89	97,750	42,450
10. Union City City	12,793,839.75	24,957,507.13	51,066,650	1,860,000	10,473,376.43	1,520,000	13,853,376.43	131,000	25,050
11. Weehawken Twp.	3,120,676.82	7,604,422.30	11,551,000	1,240,000	2,593,828.27	120,000	3,953,828.27	29,750	13,350
12. West New York Town	10,307,538.48	20,015,775.75	76,272,606	1,200,000	8,117,450.38	900,000	10,217,450.38	97,250	18,700
Totals	$136,882,023.70	$328,821,846.17	$1,523,730,347	$21,033,386	$186,767,189.52	$15,851,000	$223,651,575.52	$2,308,500	$620,400

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$71,083,171.45
Rate per $100 to be applied to Column II for apportionment of County Taxes	0.873238618
Rate per $100 to be applied to Column II for apportionment of County Vocational School Taxes	0.095996858
Net County Taxes Apportioned (12A III)	$79,876,842.32
†Adjustments (Net Total 12A IIb)	$ 237,727.53
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$80,114,569.85

†Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1985

	1		2	3	4	5	6
	Taxable Value						
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2—3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Alexandria Twp.	$ 33,196,497	$ 71,837,819	$ 105,034,316	....	$ 105,034,316	$ 647,108	$ 105,681,424
2. Bethlehem Twp.	32,767,203	68,616,490	101,383,693	....	101,383,693	400,830	101,784,523
3. Bloomsbury Boro	3,836,500	18,145,000	21,981,500	....	21,981,500	372,887	22,354,387
4. Califon Boro	9,717,960	19,714,600	29,432,560	8,000	29,424,560	653,544	30,078,104
5. Clinton Town	20,764,800	35,174,900	55,939,700	....	55,939,700	505,026	56,444,726
6. Clinton Twp.	94,206,460	315,002,225	409,208,685	47,000	409,161,685	4,560,234	413,721,919
7. Delaware Twp.	52,565,464	111,617,895	164,183,359	....	164,183,359	1,438,451	165,621,810
8. East Amwell Twp.	43,174,547	94,432,990	137,607,537	10,200	137,597,337	969,725	138,567,062
9. Flemington Boro	23,509,500	62,275,500	85,785,000	....	85,785,000	1,539,200	87,324,200
10. Franklin Twp.	36,921,763	69,563,222	106,484,985	....	106,484,985	23,805,980	130,290,965
11. Frenchtown Boro	8,158,790	30,792,900	38,951,690	....	38,951,690	690,923	39,642,613
12. Glen Gardner Boro	5,632,818	13,659,120	19,291,938	....	19,291,938	213,363	19,505,301
13. Hampton Boro	4,932,834	16,032,650	20,965,484	....	20,965,484	388,880	21,354,364
14. High Bridge Boro	21,572,295	71,143,495	92,715,790	....	92,715,790	591,088	93,306,878
15. Holland Twp.	29,558,005	74,242,275	103,800,280	....	103,800,280	1,490,419	105,290,699
16. Kingwood Twp.	26,582,740	62,307,338	88,890,078	....	88,890,078	1,127,360	90,017,438
17. Lambertville City	13,235,585	44,417,275	57,652,860	....	57,652,860	901,501	58,554,361
18. Lebanon Boro	19,785,982	20,392,000	40,177,982	....	40,177,982	842,955	41,020,937
19. Lebanon Twp.	64,421,944	102,965,504	167,387,448	....	167,387,448	959,418	168,346,866
20. Milford Boro	8,035,966	30,830,775	38,866,741	....	38,866,741	214,797	39,081,538
21. Raritan Twp.	81,352,100	197,414,900	278,767,000	....	278,767,000	2,359,900	281,126,900
22. Readington Twp.	140,690,737	265,884,118	406,574,855	....	406,574,855	3,212,168	409,787,023
23. Stockton Boro	4,988,795	12,415,980	17,404,775	....	17,404,775	187,097	17,591,872
24. Tewksbury Twp.	110,212,600	195,410,600	305,623,200	....	305,623,200	1,290,078	306,913,278
25. Union Twp.	35,463,635	96,921,888	132,385,523	59,700	132,325,823	786,222	133,112,045
26. West Amwell Twp.	33,615,610	62,785,800	96,401,410	....	96,401,410	850,118	97,251,528
Totals	$958,901,130	$2,163,997,259	$3,122,898,389	$124,900	$3,122,773,489	$50,999,272	$3,173,772,761

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1985 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Alexandria Twp.	$ 2.290	$ 97.00	....	....	$ 5,228,890	$ 110,910,314	$ 520,224.61	....	....
2. Bethlehem Twp.	2.530	93.77	$ 4,920	....	7,965,980	109,755,423	514,807.59	....	....
3. Bloomsbury Boro	2.300	96.44	1,814	....	1,386,378	23,742,579	111,364.52	....	....
4. Califon Boro	2.810	93.60	....	....	2,515,976	32,594,080	152,882.47	....	....
5. Clinton Town	3.600	76.65	....	....	18,444,864	74,889,590	351,269.47	....	....
6. Clinton Twp.	2.260	93.50	2,285	....	33,077,054	446,801,258	2,095,720.41	....	....
7. Delaware Twp.	2.050	106.23	....	$ 6,312,097	....	159,309,713	747,241.89	....	....
8. East Amwell Twp.	1.980	98.91	21,932	....	4,436,856	143,025,850	670,862.46	....	....
9. Flemington Boro	4.320	58.35	724	....	65,700,277	153,025,201	717,764.40	....	....
10. Franklin Twp.	2.030	96.84	1,151	....	6,037,103	136,329,219	639,451.93	....	....
11. Frenchtown Boro	2.360	106.47	....	563,823	....	39,078,790	183,298.99	....	....
12. Glen Gardner Boro	2.730	99.35	327	....	330,076	19,835,704	93,039.33	....	....
13. Hampton Boro	4.070	69.36	6,764	....	9,542,105	30,903,233	144,951.55	....	....
14. High Bridge Boro	2.540	98.37	12,686	....	4,657,394	97,976,958	459,560.73	....	....
15. Holland Twp.	1.150	61.94	542	....	70,868,118	176,159,359	826,275.12	....	....
16. Kingwood Twp.	2.220	95.88	....	....	6,251,026	96,268,464	451,547.04	....	....
17. Lambertville City	3.720	59.44	9,191	....	42,763,530	101,327,082	475,274.48	....	....
18. Lebanon Boro	1.940	121.34	108	6,677,022	....	34,344,023	161,090.57	....	....
19. Lebanon Twp.	1.550	91.04	77	....	19,805,817	188,152,760	882,530.14	....	....
20. Milford Boro	2.630	86.98	1,779	....	14,022,662	53,105,979	249,093.49	....	....
21. Raritan Twp.	3.580	63.22	381	....	175,514,254	456,641,535	2,141,876.21	....	....
22. Readington Twp.	2.380	89.68	3,459	....	51,837,367	461,627,849	2,165,264.50	....	....
23. Stockton Boro	2.430	95.86	....	....	997,739	18,589,611	87,194.53	....	....
24. Tewksbury Twp.	1.850	120.12	....	47,501,424	....	259,411,854	1,216,770.78	....	....
25. Union Twp.	2.000	97.48	1,791	....	5,856,742	138,970,578	651,841.22	....	....
26. West Amwell Twp.	2.130	114.18	....	10,726,278	....	86,525,250	405,846.33	....	....
Totals	....	....	$69,931	71,780,644	$547,240,208	$3,649,302,256	$17,117,044.76	....	....

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Alexandria Twp.	$ 1,041.89	....	$ 519,182.72	$ 32,228.51	....	$ 1,044,244.83	$ 770,229.70	....	....
2. Bethlehem Twp.	3,235.35	....	511,572.24	31,751.85	....	1,174,098.50	715,485.28	....	....
3. Bloomsbury Boro	42.41	....	111,322.11	6,910.80	....	347,581.00	....	....	....
4. Califon Boro	273.08	....	152,609.39	9,473.52	....	320,744.01	235,793.67	....	....
5. Clinton Town	....	....	351,269.47	21,807.16	....	632,081.00	578,903.56	....	....
6. Clinton Twp.	3,779.39	....	2,091,941.02	129,859.69	....	3,253,195.00	3,151,267.64	....	....
7. Delaware Twp.	500.57	....	746,741.32	46,356.92	....	1,324,040.00	881,106.36	....	....
8. East Amwell Twp.	903.20	....	669,959.26	41,588.51	....	1,082,579.00	816,357.41	....	....
9. Flemington Boro	....	....	717,764.40	....	....	1,519,827.78	854,395.94	....	....
10. Franklin Twp.	1,732.54	....	637,719.39	39,585.99	....	916,025.00	940,046.09	....	....
11. Frenchtown Boro	194.08	....	183,104.91	11,366.01	....	410,171.00	243,389.40	....	....
12. Glen Gardner Boro	536.25	....	92,503.08	5,739.72	....	194,011.00	126,692.90	....	....
13. Hampton Boro	....	....	144,951.55	8,998.74	....	376,623.00	187,234.88	....	....
14. High Bridge Boro	631.66	....	458,929.07	28,489.47	....	928,779.50	560,460.12	....	....
15. Holland Twp.	467.14	....	825,807.98	51,264.79	....	....	328,008.88	....	....
16. Kingwood Twp.	1,247.23	....	450,299.81	27,949.80	....	903,028.00	612,954.47	....	....
17. Lambertville City	....	$ 60.01	475,334.49	....	....	707,868.00	771,328.57	....	....
18. Lebanon Boro	1,144.04	....	159,946.53	9,924.75	....	385,117.00	202,477.40	....	....
19. Lebanon Twp.	....	371.19	882,901.33	54,812.68	....	3,493.33	1,476,351.48	....	....
20. Milford Boro	....	....	249,093.49	....	....	469,558.00	307,749.27	....	....
21. Raritan Twp.	....	....	2,141,876.21	132,969.81	....	3,757,680.92	2,764,398.16	....	....
22. Readington Twp.	110.48	....	2,165,154.02	134,414.61	....	4,012,256.50	2,633,328.35	....	....
23. Stockton Boro	....	....	87,194.53	5,413.12	....	134,479.00	163,915.63	....	....
24. Tewksbury Twp.	1,199.98	....	1,215,570.80	75.459.63	....	1,975,161.50	2,105,209.34	....	....
25. Union Twp.	72.35	....	651,768.87	40,462.17	....	1,068,260.11	903,651.56	....	....
26. West Amwell Twp.	364.32	....	405,462.01	25,171.75	....	636,232.50	816,981.31	....	....
Totals	$17,475.96	$431.20	$17,100,000.00	$972,000.00	....	$27,567,135.48	$23,147,717.38	....	....

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Alexandria Twp.	$ 50,000.00	$ 2,415,885.76	$ 9,596,100	$ 325,000.00	$ 326,567.10	$ 184,472.04	$ 836,039.14	$ 13,000.00	$ 8,400.00
2. Bethlehem Twp.	135,666.19	2,568,574.06	4,497,041	320,000.00	295,846.22	168,352.58	784,198.80	12,000.00	9,400.00
3. Bloomsbury Boro	48,100.00	513,913.91	2,536,100	90,000.00	69,745.00	25,252.89	184,997.89	6,250.00	3,100.00
4. Califon Boro	125,612.37	844,232.96	2,201,700	45,000.00	111,327.65	42,000.00	198,327.65	9,000.00	3,250.00
5. Clinton Town	446,477.78	2,030,538.99	10,314,536	200,000.00	302,305.44	51,014.18	553,319.62	7,250.00	5,850.00
6. Clinton Twp.	692,703.25	9,318,966.60	53,597,983	900,000.00	1,081,165.61	175,000.00	2,156,165.61	29,000.00	25,650.00
7. Delaware Twp.	396,858.19	3,395,102.79	5,501,900	365,739.72	400,734.46	250,000.00	1,016,474.18	22,750.00	11,900.00
8. East Amwell Twp.	124,277.18	2,734,761.36	3,271,900	220,000.00	416,266.37	146,083.00	782,349.37	19,250.00	11,850.00
9. Flemington Boro	674,589.63	3,766,577.75	14,202,700	325,000.00	852,413.81	80,000.00	1,257,413.81	19,750.00	7,300.00
10. Franklin Twp.	102,967.82	2,636,344.29	6,029,100	128,000.00	340,659.96	125,000.00	593,659.96	12,750.00	8,600.00
11. Frenchtown Boro	87,200.37	935,231.69	2,718,300	100,000.00	209,411.25	60,000.00	369,411.25	10,000.00	3,850.00
12. Glen Gardner Boro	113,176.57	532,123.27	622,200	79,583.00	109,156.17	47,500.00	236,239.17	4,250.00	2,050.00
13. Hampton Boro	149,500.00	867,308.17	1,214,200	66,643.75	159,075.40	67,000.00	292,719.15	10,000.00	3,300.00
14. High Bridge Boro	392,656.34	2,369,314.50	4,764,050	200,000.00	356,558.81	100,000.00	656,558.81	20,250.00	10,600.00
15. Holland Twp.	....	1,205,081.65	6,286,390	750,000.00	3,950,164.29	34,819.51	4,734,983.80	34,750.00	18,950.00
16. Kingwood Twp.	....	1,994,232.08	3,780,700	300,000.00	322,074.24	155,000.00	777,074.24	18,250.00	7,500.00
17. Lambertville City	217,932.18	2,172,463.24	8,815,100	125,000.00	539,419.51	250,000.00	914,419.51	45,000.00	10,400.00
18. Lebanon Boro	37,386.00	794,651.68	2,112,100	85,000.00	222,360.26	44,000.00	351,360.26	5,250.00	2,350.00
19. Lebanon Twp.	185,182.00	2,802,740.82	61,524,450	1,600,000.00	1,791,412.59	160,000.00	3,551,412.59	34,500.00	14,150.00
20. Milford Boro	....	1,026,400.76	4,543,250	218,000.00	543,884.95	34,724.30	796,609.25	14,250.00	4,300.00
21. Raritan Twp.	1,266,093.62	10,063,018.72	66,044,700	710,000.00	1,897,983.72	285,000.00	2,892,983.72	32,000.00	29,450.00
22. Readington Twp.	784,321.77	9,729,475.25	21,005,950	620,000.00	1,708,100.63	500,000.00	2,828,100.63	45,250.00	36,350.00
23. Stockton Boro	35,112.47	426,114.75	1,583,500	75,000.00	59,606.23	28,001.96	162,608.19	6,750.00	2,500.00
24. Tewksbury Twp.	299,553.40	5,670,954.67	12,452,500	494,300.00	732,107.07	225,000.00	1,451,407.07	9,000.00	12,650.00
25. Union Twp.	....	2,654,142.70	35,883,400	375,270.52	425,725.48	120,000.00	920,996.00	16,750.00	9,250.00
26. West Amwell Twp.	187,073.66	2,070,941.23	8,699,650	175,000.00	316,342.41	140,000.00	631,342.41	13,750.00	8,300.00
Totals	$6,552,440.79	$75,339,293.65	$353,799,500	$8,892,536.99	$17,540,414.63	$3,498,220.46	$29,931,172.08	$471,000.00	$271,250.00

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget	$ 5,393,582.00
Rate per $100 to be applied to Column II for apportionment of County Taxes	0.46904980
Net County Taxes Apportioned (12A III)	$17,100,000.00
*Adjustments (Net Total 12A II)	$ 17,044.76
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$17,117,044.76

Rate per $100 to be applied to Column II for apportionment of County Library Taxes	0.02911908
Net County Library Taxes Apportioned (12 B.A.)	$ 973,114.33
*Adjustments (Net Total)	$ 1,114.33
Total County Library Taxes	$ 972,000.00

*Net Overpayments are added to the Net Taxes Apportioned
Net Underpayments are deducted from the Net Taxes Apportioned

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1985

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2—3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. East Windsor Twp.	$ 79,851,100	$ 215,796,800	$ 295,647,900	....	$ 295,647,900	$ 2,155,333	$ 297,803,233
2. Ewing Twp.	35,230,745	182,490,485	217,721,230	$ 313,070	217,408,160	3,990,310	221,398,470
3. Hamilton Twp.	264,641,400	885,170,950	1,149,812,350	35,550	1,149,776,800	27,890,968	1,177,667,768
4. Hightstown Boro	11,831,000	31,313,400	43,144,400	10,100	43,134,300	1,786,109	44,920,409
5. Hopewell Boro	12,933,950	45,006,900	57,940,850	....	57,940,850	1,491,703	59,432,553
6. Hopewell Twp.	153,892,200	359,634,500	513,526,700	194,400	513,332,300	3,259,777	516,592,077
7. Lawrence Twp.	110,466,200	342,763,000	453,229,200	106,700	453,122,500	2,674,316	455,796,816
8. Pennington Boro	21,758,575	52,650,225	74,408,800	....	74,408,800	2,100,300	76,509,100
9. Princeton Boro	139,721,700	261,876,400	401,598,100	....	401,598,100	6,311,151	407,909,251
10. Princeton Twp.	226,507,600	435,563,650	662,071,250	....	662,071,250	2,392,738	664,463,988
11. Trenton City	63,230,080	233,522,930	296,753,010	935,250	295,817,760	15,358,654	311,176,414
12. Washington Twp.	21,738,775	36,580,250	58,319,025	3,100	58,315,925	703,567	59,019,492
13. West Windsor Twp.	153,502,820	284,226,300	437,729,120	62,800	437,666,320	10,914,987	448,581,307
Totals	$1,295,306,145	$3,366,595,790	$4,661,901,935	$1,660,970	$4,660,240,965	$81,029,913	$4,741,270,878

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1985 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. East Windsor Twp.	$ 5.91	47.84	....	....	$ 331,296,347	$ 629,099,580	$ 4,706,188.16	....	....
2. Ewing Twp.	10.32	26.73	$ 143,299	....	639,866,037	861,407,806	6,444,046.93	....	....
3. Hamilton Twp.	4.14	64.11	199,066	....	679,180,833	1,857,047,667	13,892,261.30	....	....
4. Hightstown Boro	7.43	42.20	....	....	61,553,350	106,473,759	796,512.29	....	....
5. Hopewell Boro	2.48	93.07	9,168	....	5,647,806	65,089,527	486,923.80	....	....
6. Hopewell Twp.	2.27	96.03	2,255	....	33,090,766	549,685,098	4,112,101.78	....	....
7. Lawrence Twp.	4.99	46.02	2,596	....	555,338,182	1,011,137,594	7,564,150.30	....	....
8. Pennington Boro	2.48	90.56	329	....	8,694,973	85,204,402	637,399.80	....	....
9. Princeton Boro	2.50	84.78	64,931	....	80,283,297	488,257,479	3,652,572.09	....	....
10. Princeton Twp.	2.48	81.97	17,527	....	152,238,311	816,719,826	6,109,743.67	....	....
11. Trenton City	13.60	38.56	1,543,349	....	529,407,532	842,127,295	6,299,812.67	....	....
12. Washington Twp.	4.29	48.84	3,126	....	63,933,336	122,955,954	919,812.81	....	....
13. West Windsor Twp.	2.69	87.33	505,151	....	73,839,371	522,925,829	3,911,920.19	....	....
Totals	....	....	$2,490,797	....	$3,214,370,141	$7,958,131,816	$59,533,445.79	....	....

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. East Windsor Twp.	$ 30,451.68	....	$ 4,675,736.48	$ 536,735.28	....	....	*$ 9,314,936.07	....	....
2. Ewing Twp.	137,862.21	....	6,306,184.72	725,874.85	....	$ 13,498,355.00	....	....	....
3. Hamilton Twp.	85,806.99	....	13,806,454.31	....	....	29,081,908.50	....	....	....
4. Hightstown Boro	17,451.04	....	779,061.25	90,028.33	....	....	* 1,663,170.48	....	....
5. Hopewell Boro	138.94	....	486,784.86	....	....	....	** 769,866.50	....	....
6. Hopewell Twp.	3,437.84	....	4,108,663.94	471,112.99	....	....	**6,243,019.81	....	....
7. Lawrence Twp.	387,143.06	....	7,177,007.24	840,902.56	....	11,329,320.00	....	....	....
8. Pennington Boro	672.75	....	636,727.05	....	....	....	** 1,005,029.69	....	....
9. Princeton Boro	4,972.32	....	3,647,599.77	....	....	....	*** 4,482,213.82	....	....
10. Princeton Twp.	1,200.31	....	6,108,543.36	....	....	....	***7,694,527.18	....	....
11. Trenton City	166,716.63	....	6,133,096.04	....	....	14,206,443.50	....	$ 47,082.00	....
12. Washington Twp.	10,614.30	....	909,198.51	104,390.86	....	1,465,499.75	....	....	....
13. West Windsor Twp.	83.32	....	3,911,836.87	448,505.13	....	....	****5,515,226.82	....	....
Totals	$846,551.39	....	$58,686,894.40	$3,217,550.00	....	$69,581,526.75	$36,687,990.37	$47,082.00	....

*East Windsor-Hightstown Regional School District
**Hopewell Valley Regional School District
***Princeton Regional School District
****West Windsor-Plainsboro (Middlesex Co.) Regional School District

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. East Windsor Twp.	$ 3,055,000.00	$ 17,582,407.83	$ 32,489,200	$ 956,174.00	$ 3,877,826.00	$ 250,000.00	$ 5,084,000.00	$ 18,250.00	$ 28,900.00
2. Ewing Twp.	2,314,022.10	22,844,436.67	135,685,370	122,000.00	9,496,564.90	605,000.00	10,223,564.90	238,500.00	131,450.00
3. Hamilton Twp.	5,770,572.06	48,658,934.87	139,089,830	3,500,000.00	21,553,246.94	1,400,000.00	26,453,246.94	757,500.00	348,650.00
4. Hightstown Boro	805,412.00	3,337,672.06	22,401,538	163,000.00	609,024.57	135,600.00	907,624.57	21,750.00	10,600.00
5. Hopewell Boro	213,957.39	1,470,608.75	4,210,950	137,988.83	317,801.37	29,000.00	484,790.20	12,750.00	5,050.00
6. Hopewell Twp.	878,199.26	11,700,996.00	36,602,200	1,011,298.49	2,092,944.25	320,000.00	3,424,242.74	46,500.00	40,650.00
7. Lawrence Twp.	3,400,114.87	22,747,344.67	97,542,950	700,000.00	6,945,455.95	500,000.00	8,145,455.95	115,250.00	62,400.00
8. Pennington Boro	252,057.16	1,893,813.90	13,276,650	125,000.00	372,430.40	45,000.00	542,430.40	8,750.00	7,000.00
9. Princeton Boro	2,055,582.58	10,185,396.17	284,971,500	652,000.00	4,727,235.12	338,000.00	5,717,235.12	27,750.00	12,750.00
10. Princeton Twp.	2,650,000.00	16,453,070.54	165,741,590	755,000.00	3,781,506.00	519,000.00	5,055,506.00	33,250.00	31,450.00
11. Trenton City	21,915,820.61	42,302,442.15	433,567,770	3,336,672.00	30,804,743.45	3,500,000.00	37,641,415.45	875,000.00	139,850.00
12. Washington Twp.	53,125.78	2,532,214.90	5,391,640	418,548.11	1,477,990.11	195,000.00	2,091,538.22	15,750.00	11,300.00
13. West Windsor Twp.	2,154,585.91	12,030,154.73	72,418,200	1,920,000.00	3,009,379.55	280,000.00	5,209,379.55	27,500.00	21,950.00
Totals	$45,518,449.72	$213,739,493.24	$1,443,389,388	$13,797,681.43	$89,066,148.61	$8,116,600.00	$110,980,430.04	$2,198,500.00	$852,000.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$30,516,688.11
Rate per $100 to be applied to Column II for apportionment of County Taxes	.74808318
Net County Taxes Apportioned (12A III)	$58,686,894.40
‡Adjustments (Net Total 12A IIb) ±	$ 846,551.39
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$59,533,445.79

Net County Library Budget	$3,217,550.00
Total Adjustments	$ 44,880.22
Total County Library Taxes Apportioned	$3,262,430.22
County Library Apportioned Rate	.08577024

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1985

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Carteret Boro	$ 94,912,200	$ 248,699,600	$ 341,611,800	$ 13,900	$ 341,597,900	$ 2,640,243	$ 344,238,143
2. Cranbury Twp.	22,523,100	71,850,800	94,373,900	....	94,373,900	472,430	94,846,330
3. Dunellen Boro	50,994,500	90,889,100	141,883,600	....	141,883,600	4,053,981	145,937,581
4. East Brunswick Twp.	439,594,100	966,070,900	1,405,665,000	85,000	1,405,580,000	16,246,000	1,421,826,000
5. Edison Twp.	794,351,000	1,847,466,600	2,641,817,600	773,900	2,641,043,700	22,641,175	2,663,684,875
6. Helmetta Boro	6,208,400	24,468,900	30,677,300	....	30,677,300	172,370	30,849,670
7. Highland Park Boro	59,095,500	134,957,100	194,052,600	418,400	193,634,200	1,414,021	195,048,221
8. Jamesburg Boro	17,239,600	48,735,400	65,975,000	....	65,975,000	1,654,691	67,629,691
9. Metuchen Boro	177,249,300	255,798,700	433,048,000	....	433,048,000	13,035,312	446,083,312
10. Middlesex Boro	68,704,000	135,492,000	204,196,000	376,000	203,820,000	1,340,667	205,160,667
11. Milltown Boro	78,564,300	155,063,900	233,628,200	7,000	233,621,200	623,916	234,245,116
12. Monroe Twp.	66,385,900	273,790,700	340,176,600	....	340,176,600	2,891,693	343,068,293
13. New Brunswick City	97,237,800	415,898,200	513,136,000	2,646,000	510,490,000	61,857,132	572,347,132
14. North Brunswick Twp.	255,251,600	700,301,000	955,552,600	....	955,552,600	5,804,407	961,357,007
15. Old Bridge Twp.	416,234,000	886,044,400	1,302,278,400	3,568,200	1,298,710,200	9,139,200	1,307,849,400
16. Perth Amboy City	82,741,300	240,412,000	323,153,300	53,200	323,100,100	3,757,319	326,857,419
17. Piscataway Township	205,310,000	595,755,700	801,065,700	....	801,065,700	18,169,339	819,235,039
18. Plainsboro Township	142,463,600	370,183,700	512,647,300	2,310,800	510,336,500	4,964,141	515,300,641
19. Sayreville Borough	166,403,500	459,141,300	625,544,800	1,772,600	623,772,200	5,071,124	628,843,324
20. South Amboy City	51,535,900	121,299,800	172,835,700	....	172,835,700	1,702,978	174,538,678
21. South Brunswick Twp.	329,198,800	757,595,900	1,086,794,700	8,600	1,086,786,100	12,247,700	1,099,033,800
22. South Plainfield Boro	168,499,000	420,380,500	588,879,500	....	588,879,500	5,921,470	594,800,970
23. South River Boro	40,595,300	122,763,100	163,358,400	....	163,358,400	749,855	164,108,255
24. Spotswood Boro	54,163,300	122,767,700	176,931,000	....	176,931,000	2,663,607	179,594,607
25. Woodbridge Twp.	374,293,800	906,810,600	1,281,104,400	....	1,281,104,400	12,006,822	1,293,111,222
Totals	$4,259,749,800	$10,370,637,600	$14,630,387,400	$12,033,600	$14,618,353,800	$211,241,593	$14,829,595,393

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1985 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
							Section A County Taxes		
								II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Carteret Boro	$ 4.04	$ 62.04	$ 29,443	....	$ 241,726,416	$ 585,994,002	$ 3,367,267.13	....	....
2. Cranbury Twp.	3.58	49.11	942	....	106,458,396	201,305,668	1,156,747.95	....	....
3. Dunellen Boro	3.08	88.84	89,654	....	25,455,515	171,482,750	985,377.71	....	....
4. East Brunswick Twp.	2.77	98.63	520	....	40,674,607	1,462,501,127	8,403,904.98	....	....
5. Edison Twp.	2.34	86.23	640,783	....	481,587,360	3,145,913,018	18,077,227.39	....	....
6. Helmetta Boro	2.33	101.88	....	....	1,944,389	32,794,059	188,436.43	....	....
7. Highland Park Boro	5.10	61.17	3,770	....	126,890,948	321,942,939	1,849,961.07	....	....
8. Jamesburg Boro	3.53	79.62	9,871	....	18,201,129	65,840,691	493,256.17	....	....
9. Metuchen Boro	2.88	96.33	539,231	....	27,103,518	473,726,061	2,722,146.36	....	....
10. Middlesex Boro	5.46	49.62	9,582	....	216,460,934	421,631,183	2,422,795.64	....	....
11. Milltown Boro	2.22	102.87	6,224	$ 2,572,456	....	231,678,884	1,331,280.34	....	....
12. Monroe Twp	4.13	45.78	1,125	....	410,680,483	753,749,901	4,331,236.15	....	....
13. New Brunswick City	3.87	85.27	755,876	....	120,469,285	693,572,293	3,985,439.96	....	....
14. North Brunswick Twp.	2.17	94.47	262,008	....	109,519,207	1,071,138,222	6,155,031.96	....	....
15. Old Bridge Twp.	2.69	106.41	83,448	68,665,548	....	1,239,267,300	7,121,145.37	....	....
16. Perth Amboy City	6.51	39.73	610,311	....	549,599,022	877,068,752	5,039,846.83	....	....
17. Piscataway Twp.	4.42	53.00	12,206	....	745,123,421	1,564,370,668	8,989,273.85	....	....
18. Plainsboro Twp.	1.82	101.96	4,021	5,324,536	....	509,980,126	2,930,471.64	....	....
19. Sayreville Boro	2.92	67.20	94,853	....	373,105,883	1,002,044,060	5,757,998.94	....	....
20. South Amboy City	2.02	101.04	1,835,574	....	869,480	177,243,732	1,018,461.81	....	....
21. South Brunswick Twp.	2.05	109.00	482,639	66,310,095	....	1,033,206,344	5,937,065.53	....	....
22. South Plainfield Boro	3.86	63.46	328,418	....	361,424,296	956,553,684	5,496,599.41	....	....
23. South River Boro	5.87	54.51	1,695	....	140,488,678	304,599,628	1,750,301.90	....	....
24. Spotswood Boro	2.90	100.21	195,367	....	7,349,745	187,139,719	1,075,346.72	....	....
25. Woodbridge Twp.	5.40	39.28	2,905,287	....	2,089,341,345	3,385,357,854	19,453,139.67	....	....
Totals	....	....	$8,902,850	$142,872,635	$6,194,475,057	$20,890,100,665	$120,039,780.91	....	....

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Carteret Boro	$ 13,765.54	....	$ 3,353,501.59	....	....	$ 7,153,358.00	....	....	....
2. Cranbury Twp.	....	$ 189.03	1,156,936.98	....	....	1,794,898.50	....	....	....
3. Dunellen Boro	....	....	985,377.71	....	....	2,672,984.50	....	....	....
4. East Brunswick Twp.	4,140.81	....	8,399,764.17	....	....	21,966,849.50	....	....	....
5. Edison Twp.	43,107.56	....	18,034,119.83	....	....	*38,338,058.00	....	$ 2,847,877.75	....
6. Helmetta Boro	23.25	....	188,413.18	....	....	383,024.00	....	....	....
7. Highland Park Boro	....	972.03	1,850,933.10	....	....	5,687,367.13	....	....	....
8. Jamesburg Boro	1,187.61	....	492,068.56	....	....	1,285,458.00	....	....	....
9. Metuchen Boro	19,401.92	....	2,702,744.44	....	....	7,134,879.50	....	....	....
10. Middlesex Boro	6,725.15	....	2,416,070.49	....	....	5,982,647.25	....	....	....
11. Milltown Boro	....	1,740.40	1,333,020.74	....	....	3,391,153.00	....	....	....
12. Monroe Twp.	9,673.13	....	4,321,563.02	....	....	8,077,947.50	....	....	....
13. New Brunswick City	25,629.41	....	3,959,810.55	....	....	9,881,845.50	....	523,902.50	....
14. North Brunswick Twp.	54,222.40	....	6,100,809.56	....	....	12,274,720.00	....	....	....
15. Old Bridge Twp.	114,321.19	....	7,006,824.18	....	....	20,887,647.50	....	....	....
16. Perth Amboy City	73,891.93	....	4,965,954.90	....	....	8,128,328.25	....	204,578.50	....
17. Piscataway Twp.	176,754.68	....	8,812,519.17	....	....	22,328,691.00	....	....	....
18. Plainsboro Twp.	....	14,886.27	2,945,357.91	....	....	....	$ 4,685,026.99	....	....
19. Sayreville Boro	85,523.12	....	5,672,475.82	....	....	12,675,706.00	....	....	....
20. South Amboy City	814.00	....	1,017,667.81	....	....	2,480,825.50	....	15,924.00	....
21. South Brunswick Twp.	....	54,814.01	5,991,879.54	....	....	14,846,461.80	....	....	....
22. South Plainfield Boro.	96,821.33	....	5,399,778.08	....	....	14,077,164.63	....	....	....
23. South River Boro.	1,488.97	....	1,748,812.93	....	....	*5,050,359.00	....	....	....
24. Spotswood Boro.	5,232.25	....	1,070,114.47	....	....	3,096,360.00	....	....	....
25. Woodbridge Twp.	246,858.40	....	19,206,281.27	....	....	42,633,176.00	....	....	....
Totals	$979,582.65	$72,601.74	$119,132,800.00	....	....	$272,229,710.14	$4,685,026.99	$3,592,282.75	....

*Edison includes $881,873 added 84-85 budget
*South River includes $17,500 added 84-85 budget

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Carteret Boro	$ 3,371,087.46	$ 13,877,947.13	$ 50,199,300	$ 900,000.00	$ 3,505,307.06	$ 360,000.00	$ 4,765,307.06	$ 224,750.00	$ 80,750.00
2. Cranbury Twp.	435,555.00	3,387,390.48	7,361,700	230,000.00	752,493.52	90,000.00	1,072,493.52	8,500.00	6,300.00
3. Dunellen Boro	834,027.81	4,492,390.02	12,975,700	44,000.00	798,385.84	134,500.00	976,885.84	55,250.00	24,600.00
4. East Brunswick Twp.	8,933,892.79	39,300,506.46	139,280,300	880,000.00	7,197,643.86	779,000.00	8,856,643.86	124,250.00	143,000.00
5. Edison Twp.	2,910,980.00	62,131,035.58	270,304,300	5,870,000.00	24,830,263.43	1,000,000.00	31,700,263.43	314,750.00	239,350.00
6. Helmetta Boro	146,843.90	718,281.08	2,678,800	66,000.00	187,759.42	35,000.00	288,759.42	6,000.00	2,300.00
7. Highland Park Boro	2,401,043.60	9,939,343.83	30,554,700	500,000.00	1,591,894.46	180,000.00	2,271,894.46	48,500.00	29,150.00
8. Jamesburg Boro	603,240.04	2,380,766.60	10,483,400	180,000.00	515,769.90	120,000.00	815,769.90	25,750.00	10,900.00
9. Metuchen Boro	2,988,880.97	12,826,504.91	52,385,300	140,000.00	2,242,772.00	293,000.00	2,675,772.00	78,500.00	54,950.00
10. Middlesex Boro	2,799,709.35	11,198,427.09	17,751,300	384,000.00	2,021,056.81	467,000.00	2,872,056.81	91,250.00	55,650.00
11. Milltown Boro	460,519.78	5,184,693.52	20,365,700	100,000.00	1,107,468.28	78,000.00	1,285,468.28	63,000.00	31,150.00
12. Monroe Twp.	1,736,500.57	14,136,011.09	49,432,000	1,086,000.00	2,776,157.48	410,000.00	4,272,157.48	62,750.00	87,000.00
13. New Brunswick City	7,729,727.08	22,095,285.63	444,643,600	326,500.00	15,674,500.00	950,000.00	16,951,000.00	207,250.00	42,750.00
14. North Brunswick Twp.	2,395,549.93	20,771,079.49	79,785,200	1,000,000.00	4,993,963.84	379,997.95	6,373,961.79	115,750.00	58,650.00
15. Old Bridge Twp.	7,265,000.00	35,159,471.68	196,196,700	874,000.00	6,852,971.25	950,000.00	8,676,971.25	219,500.00	168,450.00
16. Perth Amboy City	7,958,450.50	21,257,312.15	102,345,000	700,000.00	7,375,000.00	525,000.00	8,600,000.00	283,250.00	61,900.00
17. Piscataway Twp.	5,063,499.49	36,204,709.66	216,109,300	770,000.00	6,658,345.92	740,000.00	8,168,345.92	142,250.00	106,950.00
18. Plainsboro Twp.	1,697,615.34	9,328,000.24	76,703,000	481,200.00	1,357,291.23	41,000.00	1,879,491.23	5,750.00	4,500.00
19. Sayreville Boro	....	18,348,181.82	122,433,700	3,500,000.00	13,637,000.00	240,000.00	17,377,000.00	223,500.00	143,500.00
20. South Amboy City	....	3,514,217.31	45,535,300	800,000.00	4,508,369.72	191,000.00	5,499,369.72	92,500.00	23,500.00
21. South Brunswick Twp.	1,623,713.98	22,462,055.32	80,413,400	2,725,000.00	6,160,993.33	410,000.00	9,295,993.33	59,250.00	50,750.00
22. South Plainfield Boro	3,474,962.27	22,951,904.98	56,069,800	1,000,000.00	4,780,314.78	404,000.00	6,184,314.78	130,250.00	98,400.00
23. South River Boro	2,824,406.38	9,623,578.31	23,623,400	235,000.00	1,255,508.37	220,000.00	1,710,508.37	186,000.00	51,300.00
24. Spotswood Boro	1,037,627.12	5,204,101.59	19,956,100	175,000.00	1,115,029.69	110,000.00	1,400,029.69	34,500.00	32,300.00
25. Woodbridge Twp.	7,946,032.26	69,785,489.53	198,039,300	100,000.00	26,606,700.00	1,560,000.00	28,266,700.00	760,500.00	369,550.00
Totals	$76,638,865.62	$476,278,685.50	$2,325,626,300	$23,066,700.00	$148,502,960.19	$10,667,497.95	$182,237,158.14	$3,563,500.00	$1,977,600.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$ 46,868,700.00
Rate per $100 to be applied to Column II for apportionment of County Taxes	.574626
Net County Taxes Apportioned (12A III)	$119,132,800.00
*Adjustments (Net Total 12A IIb) ±	$ 906,980.91
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$120,039,780.91

*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1985

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Aberdeen Twp.	$ 95,305,250	$ 258,977,050	$ 354,282,300	....	$ 354,282,300	$ 2,060,693	$ 356,342,993
2. Allenhurst Boro	14,586,400	26,622,800	41,209,200	....	41,209,200	337,112	41,546,312
3. Allentown Boro	3,747,200	18,199,550	21,946,750	$ 65,100	21,881,650	1,021,778	22,903,428
4. Asbury Park City	24,168,650	99,432,950	123,601,600	890,300	122,711,300	10,203,665	132,914,965
5. Atlantic Highlands Boro	52,885,300	89,734,000	142,619,300	64,400	142,554,900	2,260,925	144,815,825
6. Avon-By-The-Sea Boro	39,494,400	42,004,350	81,498,750	....	81,498,750	343,068	81,841,818
7. Belmar Boro	78,171,200	110,999,300	189,170,500	....	189,170,500	818,749	189,989,249
8. Bradley Beach Boro	30,692,875	72,932,600	103,625,475	....	103,625,475	561,494	104,186,969
9. Brielle Boro	98,742,800	134,601,800	233,344,600	....	233,344,600	666,056	234,010,656
10. Colts Neck Twp.	102,763,200	176,049,900	278,813,100	....	278,813,100	2,920,588	281,733,688
11. Deal Boro	66,827,400	93,266,800	160,094,200	....	160,094,200	777,463	160,871,663
12. Eatontown Boro	122,412,700	256,454,400	378,867,100	....	378,867,100	7,103,431	385,970,531
13. Englishtown Boro	6,221,510	16,105,880	22,327,390	....	22,327,390	2,093,907	24,421,297
14. Fair Haven Boro	47,681,900	95,768,000	143,449,900	....	143,449,900	379,258	143,829,158
15. Farmingdale Boro	7,002,500	17,988,400	24,990,900	....	24,990,900	2,021,365	27,012,265
16. Freehold Boro	47,036,251	131,511,417	178,547,668	....	178,547,668	10,293,174	188,840,842
17. Freehold Twp.	137,472,550	415,245,000	552,717,550	....	552,717,550	40,016,027	592,733,577
18. Hazlet Twp.	90,624,150	189,749,400	280,373,550	9,500	280,364,050	1,386,269	281,750,319
19. Highlands Boro	48,902,300	79,758,700	128,661,000	243,300	128,417,700	469,117	128,886,817
20. Holmdel Twp.	220,803,855	529,086,450	749,890,305	....	749,890,305	18,110,411	768,000,716
21. Howell Twp.	176,201,900	443,962,500	620,164,400	92,900	620,071,500	6,477,019	626,548,519
22. Interlaken Boro	14,348,400	24,755,400	39,103,800	....	39,103,800	196,194	39,299,994
23. Keansburg Boro	21,377,800	87,879,660	109,257,460	502,000	108,755,460	502,323	109,257,983
24. Keyport Boro	41,371,600	97,686,600	139,058,200	654,300	138,403,900	8,221,550	146,625,450
25. Little Silver Boro	76,105,100	103,559,550	179,664,650	....	179,664,650	817,822	180,482,472
26. Loch Arbour Village	3,516,700	7,861,600	11,378,300	....	11,378,300	66,581	11,444,881
27. Long Branch City	165,972,950	431,208,775	597,181,725	196,100	596,985,625	7,939,534	604,925,159
28. Manalapan Twp.	202,318,050	446,378,350	648,696,400	....	648,696,400	3,867,243	652,563,643
29. Manasquan Boro	112,881,300	135,566,800	248,448,100	....	248,448,100	1,044,471	249,492,571
30. Marlboro Twp.	180,451,441	448,545,785	628,997,226	....	628,997,226	7,429,586	636,426,812

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1985 (Continued)

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
31. Matawan Boro	35,853,000	86,900,100	122,753,100	160,500	122,592,600	1,004,206	123,596,606
32. Middletown Twp.	722,400,500	1,384,849,000	2,107,249,500	1,919,200	2,105,330,300	15,935,721	2,121,266,021
33. Millstone Twp.	46,832,195	70,444,000	117,276,195	....	117,276,195	908,645	118,184,840
34. Monmouth Beach Boro	39,381,950	95,639,950	135,021,900	212,000	134,809,900	285,716	135,095,616
35. Neptune Twp.	185,728,100	421,907,300	607,635,400	....	607,635,400	6,788,486	614,423,886
36. Neptune City Boro	32,659,900	66,976,600	99,636,500	....	99,636,500	654,594	100,291,094
37. Ocean Twp.	252,702,800	499,708,900	752,411,700	....	752,411,700	4,219,493	756,631,193
38. Oceanport Boro	65,229,630	127,625,500	192,855,130	....	192,855,130	783,252	193,638,382
39. Red Bank Boro	142,340,500	202,778,400	345,118,900	600,500	344,518,400	14,448,486	358,966,886
40. Roosevelt Boro	5,717,230	15,478,900	21,196,130	364,400	20,831,730	78,962	20,910,692
41. Rumson Boro	172,130,500	206,549,500	378,680,000	....	378,680,000	1,422,793	380,102,793
42. Sea Bright Boro	57,353,600	56,605,400	113,959,000	....	113,959,000	771,808	114,730,808
43. Sea Girt Boro	102,907,500	82,588,200	185,495,700	....	185,495,700	572,699	186,068,399
44. Shrewsbury Boro	50,974,900	84,666,800	135,641,700	....	135,641,700	2,052,923	137,694,623
45. Shrewsbury Twp.	2,959,000	9,387,000	12,346,000	....	12,346,000	49,091	[illegible]395,091
46. South Belmar Boro	8,903,900	28,379,400	37,283,300	....	37,283,300	307,745	37,591,045
47. Spring Lake Boro	140,403,300	130,675,300	271,078,600	....	271,078,600	4,349,501	275,428,101
48. Spring Lake Hts. Boro	85,404,140	144,150,500	229,554,640	....	229,554,640	778,767	230,333,407
49. Tinton Falls Boro	84,899,450	194,641,100	279,540,550	....	279,540,550	1,672,860	281,213,410
50. Union Beach Boro	21,973,800	67,122,850	89,096,650	....	89,096,650	506,444	89,603,094
51. Upper Freehold Twp.	26,899,606	53,084,500	79,984,106	44,000	79,940,106	4,283,896	84,224,002
52. Wall Twp.	261,308,100	451,209,400	712,517,500	8,000	712,509,500	5,775,428	718,284,928
53. West Long Branch Boro	79,919,200	162,680,200	242,599,400	....	242,599,400	1,138,067	243,737,467
Totals	$4,954,970,433	$9,725,942,567	$14,680,913,000	$6,026,500	$14,674,886,500	$209,196,456	$14,884,082,956

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1985 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Aberdeen Twp.	$ 3.575	$ 81.73	$ 8,984	....	$ 86,025,804	$ 442,377,781	$ 2,344,375.99	....	....
2. Allenhurst Boro	1.486	81.09	2,100	....	10,516,518	52,064,930	275,917.50	....	....
3. Allentown Boro	5.208	56.83	....	....	16,867,147	39,770,575	210,763.71	....	....
4. Asbury Park City	6.959	83.61	....	....	31,349,318	164,264,283	870,516.69	....	....
5. Atlantic Highlands Boro	2.715	105.89	....	$ 6,789,057	....	138,026,768	731,471.28	....	....
6. Avon-By-The-Sea Boro	2.229	88.30	....	....	11,471,477	93,313,295	494,512.74	....	....
7. Belmar Boro	2.336	95.68	500	....	10,981,919	200,971,668	1,065,047.06	....	....
8. Bradley Beach Boro	3.409	92.49	20,216	....	9,516,349	113,723,534	602,676.57	....	....
9. Brielle Boro	1.906	107.49	421	14,537,676	....	219,473,401	1,163,096.78	....	....
10. Colts Neck Twp.	2.546	76.80	....	....	87,212,139	368,945,827	1,955,224.19	....	....
11. Deal Boro	1.469	86.31	....	....	25,976,962	186,848,625	990,202.15	....	....
12. Eatontown Boro	2.466	109.47	162	24,416,960	....	361,553,733	1,916,049.87	....	....
13. Englishtown Boro	2.589	108.36	60	960,794	....	23,460,563	124,328.99	....	....
14. Fair Haven Boro	3.887	68.24	....	....	67,678,479	211,507,637	1,120,882.30	....	....
15. Farmingdale Boro	3.271	84.11	9,608	....	5,467,199	32,489,072	172,175.47	....	....
16. Freehold Boro	3.273	81.38	14,715	....	47,476,282	236,331,839	1,252,437.88	....	....
17. Freehold Twp.	2.603	91.84	7,772	....	58,915,779	651,657,128	3,453,449.49	....	....
18. Hazlet Twp.	4.341	60.29	68	....	191,357,934	473,108,321	2,507,232.13	....	....
19. Highlands Boro	2.841	98.47	....	....	2,887,396	131,774,213	698,335.93	....	....
20. Holmdel Twp.	1.728	106.41	....	23,558,951	....	744,441,765	3,945,160.61	....	....
21. Howell Twp.	2.483	93.88	4,828	....	50,770,236	677,323,583	3,589,468.57	....	....
22. Interlaken Boro	1.931	81.75	....	....	8,730,475	48,030,469	254,536.92	....	....
23. Keansburg Boro	4.113	79.67	....	....	29,584,614	138,842,397	735,793.69	....	....
24. Keyport Boro	2.696	105.04	1,104	3,151,960	....	143,474,594	760,341.97	....	....
25. Little Silver Boro	3.471	75.91	438	....	58,775,233	239,258,143	1,267,945.79	....	....
26. Loch Arbour Village	4.320	72.42	....	....	4,458,471	15,903,352	84,279.63	....	....
27. Long Branch City	3.032	99.91	194,715	....	8,026,915	613,146,789	3,249,364.39	....	....
28. Manalapan Twp.	2.429	98.33	26	....	15,390,023	667,953,692	3,539,812.94	....	....
29. Manasquan Boro	1.686	99.85	7,160	....	2,708,390	252,208,121	1,336,574.05	....	....
30. Marlboro Twp.	2.654	87.59	....	....	93,058,199	729,485,011	3,865,897.46	....	....

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1985 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
31. Matawan Boro	4.772	80.80	14,824	....	80,769,630	204,381,260	1,083,116.15	....	....
32. Middletown Twp.	2.289	103.07	1,033	51,650,474	....	2,069,616,580	10,967,909.37	....	....
33. Millstone Twp.	2.855	75.35	....	....	40,225,343	158,410,183	539,492.95	....	....
34. Monmouth Beach Boro	2.748	74.54	....	....	46,412,927	181,508,543	951,902.45	....	....
35. Neptune Twp.	2.630	100.91	....	....	4,961,052	619,384,938	3,282,423.39	....	....
36. Neptune City Boro	2.740	94.59	10,922	....	8,473,482	108,775,498	576,454.51	....	....
37. Ocean Twp.	2.776	98.65	....	....	15,650,537	772,281,730	4,092,698.19	....	....
38. Oceanport Boro	2.713	88.19	5,159	....	29,135,549	222,779,090	1,180,615.24	....	....
39. Red Bank Boro	2.842	104.49	110,462	4,483,515	....	354,593,833	1,879,165.96	....	....
40. Roosevelt Boro	2.804	107.26	....	1,265,169	....	19,645,523	104,111.23	....	....
41. Rumson Boro	2.637	86.78	....	....	58,854,418	438,957,211	2,326,248.72	....	....
42. Sea Bright Boro	1.883	120.37	....	17,885,503	....	96,845,305	513,230.59	....	....
43. Sea Girt Boro	1.683	85.32	176	....	32,578,244	218,646,819	1,158,716.32	....	....
44. Shrewsbury Boro	2.787	100.01	....	....	3,124,464	140,819,087	746,269.14	....	....
45. Shrewsbury Twp.	2.582	213.86	....	6,560,016	....	5,835,075	30,922.92	....	....
46. South Belmar Boro	3.286	89.36	....	....	4,726,988	42,318,033	224,263.93	....	....
47. Spring Lake Boro	1.586	96.33	3,500	....	11,988,619	287,420,220	1,523,180.17	....	....
48. Spring Lake Hts. Boro	1.650	130.11	1,418	51,855,725	....	178,479,100	945,847.95	....	....
49. Tinton Falls Boro	2.858	102.34	....	1,117,169	....	280,096,241	1,484,366.82	....	....
50. Union Beach Boro	3.744	80.58	12	....	24,180,275	113,783,381	602,993.73	....	....
51. Upper Freehold Twp.	2.763	80.96	....	....	21,274,124	105,498,126	559,086.11	....	....
52. Wall Twp.	2.176	99.68	....	....	11,044,756	729,329,684	3,865,074.31	....	....
53. West Long Branch Boro	2.454	95.15	....	....	17,338,636	261,076,103	1,383,569.82	....	....
Totals	....	....	$420,383	$208,232,969	$1,345,942,302	$16,022,212,672	$84,909,532.71	....	....

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Aberdeen Twp.	$ 9,444.63	....	$ 2,334,931.16	....	....	....	R$ 7,347,604.82	....	....
2. Allenhurst Boro	51.48	....	275,866.02	$ 10,335.20	....	$ 59,867.00	....	....	....
3. Allentown Boro	....	....	210,763.71	7,896.13	$ 5,921.91	....	R 675,273.29	....	....
4. Asbury Park City	15,896.78	....	854,619.91	....	24,374.68	3,104,993.00	....	$ 26,318.00	....
5. Atlantic Highlands Boro	6,067.01	$ 296.02	725,700.29	27,187.25	20,383.77	901,276.00	R 1,120,650.47	....	....
6. Avon-By-The-Sea Boro	855.06	120.45	493,778.13	....	13,875.18	637,700.00	....	....	....
7. Belmar Boro	2,426.76	3,005.78	1,065,626.08	....	29,929.04	1,820,060.50	....	....	....
8. Bradley Beach Boro	7,356.36	....	595,320.21	....	....	1,664,021.00	....	....	....
9. Brielle Boro	396.93	....	1,162,699.85	43,559.65	....	1,846,260.33	....	....	....
10. Colts Neck Twp.	5,668.72	193.23	1,949,748.70	73,050.47	....	3,185,950.50	R 1,966,584.15	....	....
11. Deal Boro	219.16	....	989,982.99	37,089.09	....	685,166.00	....	....	....
12. Eatontown Boro	55,049.60	....	1,861,000.27	69,772.82	....	2,768,892.29	R 1,935,064.90	....	....
13. Englishtown Boro	505.95	....	123,823.04	4,639.02	3,478.41	304,701.75	R 100,740.48	....	....
14. Fair Haven Boro	282.30	....	1,120,600.00	41,982.61	....	1,987,977.00	R 1,387,398.80	....	....
15. Farmingdale Boro	49.94	....	172,125.53	6,448.62	4,836.20	462,021.00	R 195,135.63	....	....
16. Freehold Boro	222.65	....	1,252,215.23	....	....	1,857,128.96	R 1,455,296.96	....	....
17. Freehold Twp.	3,112.27	....	3,450,337.22	129,265.20	....	7,080,357.40	R 4,196,714.01	....	....
18. Hazlet Twp.	2,743.82	2,994.28	2,507,482.59	93,941.60	....	7,223,370.50	....	....	....
19. Highlands Boro	7,556.78	2,348.44	693,127.59	25,964.36	....	750,568.00	R 1,065,691.78	....	....
20. Holmdel Twp.	2,360.34	....	3,942,800.27	147,713.58	....	8,385,107.00	....	....	....
21. Howell Twp.	3,448.77	....	3,586,019.80	134,347.40	100,753.33	7,106,522.00	R 3,744,746.13	....	....
22. Interlaken Boro	496.45	....	254,040.47	9,517.30	....	68,670.00	....	....	....
23. Keansburg Boro	12,761.90	....	723,031.79	27,096.05	....	2,053,925.25	....	....	....
24. Keyport Boro	7,557.29	13.38	752,798.06	....	....	2,170,282.00	....	....	....
25. Little Silver Boro	....	....	1,267,945.79	47,502.81	....	2,144,914.00	R 1,606,942.57	....	....
26. Loch Arbour Village	....	....	84,279.63	3,157.48	....	....	J 239,369.95	....	....
27. Long Branch City	32,767.49	....	3,216,596.90	....	....	9,057,876.00	....	165,918.50	....
28. Manalapan Twp.	17,433.37	....	3,522,379.57	131,978.14	....	R 6,560,429.15	R 3,965,120.60	....	....
29. Manasquan Boro	9,529.34	....	1,327,044.71	49,772.28	37,290.16	2,238,199.00	....	....	....
30. Marlboro Twp.	2,608.72	264.23	3,863,552.97	144,744.91	108,554.66	7,046,598.54	R 3,911,319.04	....	....

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30. L. 1977)
	Deduct Overpayment	Add Underpayment							
31. Matawan Boro	1,822.14	....	1,081,294.01	....	....	....	R 3,577,439.68	....	....
32. Middletown Twp.	39,867.18	24,884.69	10,952,926.88	....	....	29,022,080.00	....	....	....
33. Millstone Twp.	3,039.85	323.57	836,776.67	31,347.89	....	2,506,307.00	....	....	....
34. Monmouth Beach Boro	....	....	961,902.45	36,037.09	....	804,729.50	R 1,042,659.18	....	....
35. Neptune Twp.	27,627.80	534.57	3,255,330.16	....	91,441.17	8,691,774.00	....	....	....
36. Neptune City Boro	1,416.74	....	575,037.77	21,544.96	16,157.20	1,341,158.00	....	....	....
37. Ocean Twp.	20,387.77	....	4,072,310.42	152,570.98	....	....	J 11,934,674.51	....	....
38. Oceanport Boro	533.30	....	1,180,061.94	44,210.98	....	1,842,427.00	R 1,225,946.51	....	....
39. Red Bank Boro	34,374.84	14,142.10	1,658,933.22	....	....	3,713,671.75	R 2,698,624.94	....	....
40. Roosevelt Boro	....	....	104,111.23	3,900.46	2,925.26	380,495.00	....	....	....
41. Rumson Boro	1,006.45	14,579.85	2,339,820.12	87,665.31	....	2,811,375.40	R 3,145,146.74	....	....
42. Sea Bright Boro	11,176.35	....	502,054.24	18,815.81	....	203,947.00	608,936.66	....	....
43. Sea Girt Boro	144.75	....	1,158,571.57	43,405.10	....	1,128,339.00	....	....	....
44. Shrewsbury Boro	930.09	....	745,339.05	27,924.24	....	1,141,254.00	R 963,479.99	....	....
45. Shrewsbury Twp.	....	....	30,922.92	1,158.51	....	R 77,109.00	R 26,369.94	....	....
46. South Belmar Boro	125.19	....	224,138.74	8,397.23	6,297.49	558,294.00	....	....	....
47. Spring Lake Boro	501.90	....	1,522,678.27	....	....	1,521,643.75	....	....	....
48. Spring Lake Hts. Boro	5,243.63	....	940,604.32	35,239.69	....	1,732,812.00	....	....	....
49. Tinton Falls Boro	17,088.46	3,458.32	1,470,736.68	55,112.72	....	R 3,223,724.00	R 1,926,109.66	....	....
50. Union Beach BoroBoro	24.77	86.04	603,055.00	22,593.10	....	1,592,236.50	....	....	....
51. Upper Freehold Twp.	4,956.31	175.03	554,306.83	20,768.10	....	....	R 1,702,705.71	....	....
52. Wall Twp.	33,100.35	1,332.46	3,833,306.42	14[illegible],625.17	107,697.54	9,854,321.16	....	....	....
53. West Long Branch Boro	9,002.96	510.75	1,375,077.61	51,521.69	....	2,016,109.60	R 1,587,296.29	....	....
Totals	$419,241.90	$62,263.19	$84,559,554.00	$2,072,701.00	$573,916.00	$157,336,661.25	$85,373,043.39	$192,236.50	....

R Denotes Regional School
J Denotes Joint School

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Aberdeen Twp.	$ 3,056,717.91	$ 12,741,253.89	$ 39,343,900	$ 635,000.00	$ 1,690,801.13	$ 425,000.00	$ 2,750,801.13	$ 76,250.00	$ 55,500.00
2. Allenhurst Boro	271,431.43	617,499.65	2,477,500	115,000.00	779,285.18	22,263.65	916,548.83	3,000.00	2,650.00
3. Allentown Boro	293,000.00	1,192,855.04	4,281,300	240,000.00	159,072.00	40,000.00	439,072.00	11,000.00	5,400.00
4. Asbury Park City	5,240,482.00	9,250,787.09	51,587,290	600,000.00	4,715,641.75	915,000.00	6,230,641.75	52,750.00	13,050.00
5. Atlantic Highlands Boro	1,137,839.19	3,933,036.97	15,662,700	355,000.00	600,761.95	170,000.00	1,125,761.95	28,250.00	15,450.00
6. Avon-By-The-Sea Boro	679,500.00	1,824,853.31	6,253,200	290,000.00	601,625.33	60,000.00	951,625.33	14,750.00	7,550.00
7. Belmar Boro	1,523,931.50	4,439,567.12	31,399,200	1,326,000.00	3,176,996.50	220,000.00	4,722,996.50	47,750.00	15,750.00
8. Bradley Beach Boro	1,292,551.19	3,551,892.40	4,870,720	150,000.00	1,122,032.07	204,000.00	1,476,032.07	43,250.00	10,250.00
9. Brielle Boro	1,408,502.00	4,461,021.83	9,772,700	480,000.00	268,013.06	120,000.00	868,013.06	16,750.00	15,500.00
10. Colts Neck Twp.	....	7,175,333.82	28,687,276	850,000.00	1,785,525.00	191,500.00	2,827,025.00	12,000.00	20,600.00
11. Deal Boro	651,716.19	2,363,954.27	7,605,600	365,000.00	1,183,769.62	42,000.00	1,590,769.62	5,250.00	5,350.00
12. Eatontown Boro	2,884,795.70	9,519,475.98	72,613,400	900,000.00	2,262,188.18	60,000.00	3,222,188.18	26,000.00	28,250.00
13. Englishtown Boro	94,995.00	632,377.70	4,913,350	70,611.61	143,010.43	30,000.00	243,622.04	8,000.00	2,050.00
14. Fair Haven Boro	1,053,508.00	5,591,466.41	11,314,700	150,000.00	496,652.00	100,000.00	746,652.00	21,750.00	23,800.00
15. Farmingdale Boro	43,235.35	883,802.33	1,682,400	164,000.00	107,512.62	27,000.00	298,512.62	7,250.00	4,150.00
16. Freehold Boro	1,616,543.09	6,181,184.24	35,744,000	450,000.00	1,554,866.46	160,000.00	2,164,866.46	47,500.00	27,200.00
17. Freehold Twp.	575,000.00	15,431,673.83	71,088,100	2,899,000.00	6,175,100.00	257,400.00	9,331,500.00	45,750.00	52,650.00
18. Hazlet Twp.	2,407,467.50	12,232,262.19	38,308,900	350,000.00	2,248,776.14	200,000.86	2,798,777.00	85,000.00	90,750.00
19. Highlands Boro	1,107,446.00	3,662,797.73	11,858,200	197,500.00	609,660.00	257,500.00	1,064,660.00	53,000.00	11,250.00
20. Holmdel Twp.	800,737.00	13,276,357.85	64,865,800	2,000,000.00	3,284,441.00	250,000.00	5,534,441.00	17,000.00	24,200.00
21. Howell Twp.	887,471.67	15,559,860.33	53,135,800	1,359,036.77	6,577,547.40	750,000.00	8,686,584.17	182,500.00	71,800.00
22. Interlaken Boro	426,756.39	758,984.16	....	55,000.00	132,094.80	3,500.00	190,594.80	2,750.00	6,400.00
23. Keansburg Boro	1,690,214.06	4,494,267.15	14,910,150	100,000.00	1,641,779.48	491,500.00	2,233,279.48	76,250.00	20,350.00
24. Keyport Boro	1,030,322.58	3,953,402.64	32,207,700	205,000.00	1,156,861.29	215,000.00	1,576,861.29	43,500.00	17,400.00
25. Little Silver Boro	1,198,764.00	6,266,069.17	30,211,000	300,000.00	773,434.00	170,000.00	1,243,434.00	12,750.00	24,500.00
26. Loch Arbour Village	167,700.00	494,507.06	271,300	79,000.00	60,954.15	18,100.00	158,054.15	1,750.00	900.00
27. Long Branch City	5,905,692.50	18,346,083.82	64,645,800	935,181.72	5,288,465.28	575,000.00	6,798,647.00	133,000.00	57,350.00
28. Manalapan Twp.	1,675,622.36	15,855,529.82	56,804,700	1,500,000.00	3,359,217.64	450,000.00	5,309,217.64	96,500.00	66,050.00
29. Manasquan Boro	1,053,180.38	4,705,436.53	35,573,500	250,000.00	813,178.98	70,000.00	1,133,178.98	57,250.00	20,500.00
30. Marlboro Twp.	1,821,254.06	16,596,024.20	112,452,625	1,544,350.00	3,244,427.96	400,000.00	5,188,777.96	37,250.00	37,150.00

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes — Section C — II Local Municipal Purposes	12 Apportionment of Taxes — Section D — Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	13 Total Amount of Real Property Exempt from Taxation	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget — (a) Surplus Revenue Appropriated	14 — (b) Miscellaneous Revenues Anticipated	14 — (c) Receipts from Delinquent Taxes and Liens	14 — (d) Total of Miscellaneous Revenues (a + b + c)	15 Deductions Allowed (C. 73, L. 1976) — (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	15 — (b) Veterans Deductions
31. Matawan Boro	1,240,503.63	5,899,237.32	16,842,800	175,000.00	1,742,865.10	209,000.00	2,126,865.10	31,250.00	23,950.00
32. Middletown Twp.	8,600,218.00	48,575,224.88	173,427,900	3,400,000.00	8,114,792.00	1,949,000.00	13,463,792.00	298,250.00	230,700.00
33. Millstone Twp.	....	3,374,431.56	7,919,000	814,000.00	471,000.00	140,000.00	1,425,000.00	20,000.00	9,150.00
34. Monmouth Beach Boro	868,176.66	3,713,504.88	25,830,500	350,000.00	419,237.00	115,000.00	884,237.00	10,000.00	10,850.00
35. Neptune Twp.	4,126,303.58	16,164,848.91	143,705,800	485,000.00	4,843,952.66	750,000.00	6,078,952.66	175,750.00	90,650.00
36. Neptune City Boro	795,034.12	2,748,932.05	6,874,800	215,000.00	664,418.72	60,000.00	939,418.72	53,250.00	15,450.00
37. Ocean Twp.	4,847,856.39	21,007,412.30	63,815,000	1,100,000.00	3,076,546.49	400,000.00	4,576,546.49	71,750.00	74,050.00
38. Oceanport Boro	961,000.00	5,253,666.43	92,014,900	265,000.00	767,804.00	120,000.00	1,152,804.00	14,500.00	22,750.00
39. Red Bank Boro	1,932,842.02	10,204,071.93	71,052,600	700,000.00	2,718,244.36	500,000.00	3,918,244.36	67,750.00	20,450.00
40. Roosevelt Boro	95,059.20	586,491.15	3,737,800	59,000.00	71,832.45	20,000.00	150,832.45	5,750.00	2,050.00
41. Rumson Boro	1,639,398.68	10,023,406.25	40,036,100	600,000.00	1,642,407.98	320,000.00	2,562,407.98	35,250.00	24,600.00
42. Sea Bright Boro	827,773.20	2,161,526.91	2,569,700	138,900.00	372,952.00	62,000.00	573,852.00	10,750.00	4,450.00
43. Sea Girt Boro	801,311.00	3,131,626.67	37,601,400	340,000.00	500,932.73	74,000.00	914,932.73	7,500.00	12,550.00
44. Shrewsbury Boro	959,771.12	3,837,768.40	8,719,100	280,000.00	509,607.00	80,000.00	869,607.00	13,250.00	13,900.00
45. Shrewsbury Twp.	184,578.00	320,138.37	438,100	20,000.00	101,500.00	....	121,500.00	....	....
46. South Belmar Boro	438,226.00	1,235,353.46	869,900	111,500.00	153,627.81	65,000.00	330,127.81	25,250.00	5,000.00
47. Spring Lake Boro	1,324,056.00	4,368,378.02	37,408,300	513,500.00	1,015,917.88	146,804.25	1,676,222.13	18,465.00	15,600.00
48. Spring Lake Hts. Boro	1,092,459.51	3,801,115.52	9,030,200	200,000.00	471,028.34	100,000.00	771,028.34	33,000.00	19,850.00
49. Tinton Falls Boro	1,361,701.43	8,037,384.49	199,463,050	911,000.00	1,524,622.77	300,000.00	2,735,622.77	24,000.00	26,850.00
50. Union Beach Boro	1,137,000.00	3,354,884.60	12,902,790	47,000.00	2,034,342.00	200,000.00	2,281,342.00	78,250.00	21,900.00
51. Upper Freehold Twp.	50,000.00	2,327,779.64	11,906,400	395,000.00	410,000.00	140,000.00	945,000.00	20,750.00	8,050.00
52. Wall Twp.	1,694,000.00	15,632,950.29	164,523,500	1,800,000.00	3,568,151.50	650,000.00	6,018,151.50	130,750.00	65,500.00
53. West Long Branch Boro	952,000.00	5,982,005.19	53,349,800	270,000.00	833,920.00	150,000.00	1,253,920.00	23,750.00	27,850.00
Totals	$77,927,645.61	$388,035,757.75	$2,098,582,251	$32,104,580.10	$92,043,394.19	$13,445,568.76	$137,593,543.05	$2,434,965.00	$1,499,900.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $34,670,194.58
Rate per $100 to be applied to Column II for apportionment of County Taxes 0.529948855
County Percentage Level of Taxable Value of Real Property 100.00%

Net County Taxes Apportioned (12A III) $84,559,554.00
‡Adjustments (Net Total 12A IIb) ± .... +349,978.71
Total County Taxes Apportioned (Including Adjustments—Total 12A I) $84,909,532.71

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1985

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2—3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Boonton Town	$ 74,797,000	$ 137,760,900	$ 212,557,900	$ 1,000	$ 212,556,900	$ 7,832,108	$ 220,389,008
2. Boonton Twp.	62,160,150	96,631,400	158,791,550	1,000	158,790,550	768,677	159,559,227
3. Butler Boro	24,714,350	46,650,850	71,365,200	114,450	71,250,750	354,459	71,605,209
4. Chatham Boro	140,479,000	177,030,256	317,509,256	11,700	317,497,556	844,371	318,341,927
5. Chatham Twp.	157,039,700	206,076,523	363,116,223	....	363,116,223	837,524	363,953,747
6. Chester Boro	13,560,900	31,201,500	44,762,400	....	44,762,400	548,844	45,311,244
7. Chester Twp.	94,041,750	152,286,200	246,327,950	....	246,327,950	1,516,928	247,844,878
8. Denville Twp.	51,085,240	107,931,500	159,016,740	1,000	159,015,740	1,803,336	160,819,076
9. Dover Town	72,507,200	220,021,800	292,529,000	....	292,529,000	9,801,032	302,330,032
10. East Hanover Twp.	66,852,100	153,000,300	219,852,400	....	219,852,400	916,727	220,769,127
11. Florham Park Boro	128,715,700	342,319,408	471,235,108	....	471,235,108	2,936,529	474,171,637
12. Hanover Twp.	315,215,500	538,472,300	853,687,800	....	853,687,800	44,499,356	898,187,156
13. Harding Twp.	50,580,690	74,030,350	124,611,040	5,000	124,606,040	631,158	125,237,198
14. Jefferson Twp.	87,135,320	131,913,200	219,048,520	....	219,048,520	2,163,058	221,211,578
15. Kinnelon Boro	55,392,020	95,976,998	151,369,018	7,700	151,361,318	723,481	152,084,799
16. Lincoln Park Boro	70,504,100	170,556,400	241,060,500	....	241,060,500	758,954	241,819,454
17. Madison Boro	377,471,700	413,218,200	790,689,900	....	790,689,900	38,335,518	829,025,418
18. Mendham Boro	52,748,900	95,587,500	148,336,400	....	148,336,400	1,383,724	149,720,124
19. Mendham Twp.	53,251,700	100,583,400	153,835,100	....	153,835,100	763,952	154,599,052
20. Mine Hill Twp.	17,039,400	45,542,000	62,581,400	....	62,581,400	470,695	63,052,095
21. Montville Twp.	302,483,359	505,295,399	807,778,758	....	807,778,758	3,579,926	811,358,684
22. Morris Twp.	366,387,000	745,297,800	1,111,684,800	....	1,111,684,800	18,760,616	1,130,445,416
23. Morris Plains Boro	108,205,500	275,288,066	383,493,566	....	383,493,566	3,343,960	386,837,526
24. Morristown Town	77,103,400	260,015,660	337,119,060	....	337,119,060	17,761,899	354,880,959
25. Mountain Lakes Boro	79,153,600	110,007,800	189,161,400	2,000	189,159,400	2,172,661	191,332,061

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1985 (Continued)

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
26. Mt. Arlington Boro	17,816,300	39,520,700	57,337,000	5,000	57,332,000	320,028	57,652,028
27. Mt. Olive Twp.	162,584,350	320,304,100	482,888,450	32,800	482,855,650	3,688,317	486,543,967
28. Netcong Boro	10,303,540	31,591,210	41,894,750	....	41,894,750	2,922,547	44,817,297
29. Par-Troy Hills Twp.	593,842,700	1,378,500,340	1,972,343,040	340,200	1,972,002,840	12,198,144	1,984,200,984
30. Passaic Twp.	24,694,605	66,261,895	90,956,500	....	90,956,500	1,573,556	92,530,056
31. Pequannock Twp.	50,008,200	111,718,600	161,726,800	....	161,726,800	641,649	162,368,449
32. Randolph Twp.	216,765,041	428,513,235	645,278,276	....	645,278,276	4,960,878	650,239,154
33. Riverdale Boro	20,845,100	37,541,600	58,386,700	....	58,386,700	5,285,445	63,672,145
34. Rockaway Boro	29,083,600	69,636,800	98,720,400	....	98,720,400	694,895	99,415,295
35. Rockaway Twp.	337,578,700	567,368,200	904,946,900	....	904,946,900	4,194,292	909,141,192
36. Roxbury Twp.	248,298,700	344,044,500	592,343,200	22,000	592,321,200	27,509,372	619,830,572
37. Victory Gardens Boro	5,041,700	8,569,800	13,611,500	....	13,611,500	49,852	13,661,352
38. Washington Twp.	140,907,400	302,992,800	443,900,200	151,600	443,748,600	2,725,284	446,473,884
39. Wharton Boro	37,219,100	100,180,700	137,399,800	....	137,399,800	755,696	138,155,496
Totals	$4,793,614,315	$9,039,640,190	$13,833,254,505	$695,450	$13,832,559,055	$231,029,448	$14,063,588,503

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1985 (Continued)

	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
				(a)	(b)		Section A County Taxes		
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Boonton Town	$ 2.960	$ 82.99	$ 47,965	....	$ 55,854,992	$ 276,291,965	$ 1,000,248.72	....	....
2. Boonton Twp.	1.770	89.63	....	....	21,039,467	180,598,694	653,814.21	....	....
3. Butler Boro	8.230	31.60	6,582	....	160,590,228	232,202,019	840,631.66	....	....
4. Chatham Boro	2.710	73.62	81,757	....	119,377,511	437,801,195	1,584,954.11	....	....
5. Chatham Twp.	2.750	69.53	....	....	160,715,916	524,669,663	1,899,440.54	....	....
6. Chester Boro	4.480	55.09	....	....	37,876,048	83,187,290	301,159.61	....	....
7. Chester Twp.	2.500	94.61	....	....	16,018,240	263,863,118	955,253.07	....	....
8. Denville Twp.	7.870	26.62	175,586	....	448,380,802	609,375,464	2,206,097.56	....	....
9. Dover Town	2.850	87.04	119,637	....	56,498,684	358,948,353	1,299,486.33	....	....
10. East Hanover Twp.	4.860	30.07	1,179	....	530,421,646	751,191,952	2,719,510.10	....	....
11. Florham Park Boro	4.360	56.23	....	....	382,927,358	857,098,995	3,102,921.12	....	....
12. Hanover Twp.	1.700	83.53	13,867	....	225,790,188	1,123,991,211	4,069,140.31	....	....
13. Harding Twp.	3.160	31.82	....	....	268,869,693	394,106,891	1,426,769.37	....	....
14. Jefferson Twp.	4,870	45.55	63	....	264,730,047	485,941,688	1,759,235.21	....	....
15. Kinnelon Boro	6.370	35.51	44	....	276,226,215	428,311,058	1,550,597.35	....	....
16. Lincoln Park Boro	2.880	84.28	2,177	....	47,961,017	269,782,648	1,049,088.50	....	....
17. Madison Boro	1.810	107.43	92,369	$ 46,648,111	....	782,469,676	2,832,743.59	....	....
18. Mendham Boro	3.930	51.72	....	....	140,694,310	290,414,434	1,051,375.73	....	....
19. Mendham Twp.	4.480	45.99	....	....	161,337,244	335,936,296	1,216,176.70	....	....
20. Mine Hill Twp.	4.000	65.99	....	....	34,400,335	97,452,430	352,803.12	....	....
21. Montville Twp.	1.810	104.60	1,941	25,939,041	....	785,421,584	2,843,430.27	....	....
22. Morris Twp.	2.130	82.05	3,147	....	266,183,713	1,396,632,276	5,056,171.82	....	....
23. Morris Plains Boro	2.170	91.54	8,356	....	48,295,090	435,140,972	1,575,323.41	....	....
24. Morristown Town	4.700	49.42	190,386	....	366,938,466	722,009,811	2,613,883.17	....	....
25. Mountain Lakes Boro	3.130	85.37	9,778	....	33,750,058	225,091,907	814,891.20	....	....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1985 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	Add Underpayment
26. Mt. Arlington Boro	4.380	57.14	239	....	43,706,172	101,358,439	366,943.89	....	....
27. Mt. Olive Twp.	2.730	88.15	182	....	68,377,533	554,921,682	2,008,960.71	....	....
28. Netcong Boro	5.020	51.95	34,857	....	40,736,534	85,588,688	309,853.30	....	....
29. Par-Troy Hills Twp.	2.170	88.69	3,758	....	273,906,892	2,258,111,634	8,174,951.00	....	....
30. Passaic Twp.	7.720	25.32	3,372	....	273,272,006	365,805,434	1,324,310.74	....	....
31. Pequannock Twp.	7.310	33.66	125	....	323,758,013	486,126,587	1,759,904.59	....	....
32. Randolph Twp.	2.810	88.04	7,288	....	94,888,094	745,134,536	2,697,580.68	....	....
33. Riverdale Boro	4.410	55.81	3,260	....	49,402,963	113,078,368	409,373.08	....	....
34. Rockaway Boro	5.300	43.23	3,959	....	137,187,396	236,606,650	856,577.57	....	....
35. Rockaway Twp.	2.430	103.26	79	17,356,409	....	891,784,862	3,228,492.98	....	....
36. Roxbury Twp.	2.780	81.69	95,618	....	148,968,055	768,892,245	2,783,589.76	....	....
37. Victory Gardens Boro	3.240	76.70	....	....	4,300,748	17,962,100	65,027.47	....	....
38. Washington Twp.	2.680	80.71	....	....	110,787,242	557,261,126	2,017,430.11	....	....
39. Wharton Boro	3.070	78.95	....	....	41,148,580	179,304,076	649,127.36	....	....
Totals	....	....	$ 907,571	$89,943,561	$5,755,315,504	$19,729,868,017	$71,427,250.02	....	....

Abstract of Ratables and Exemptions in the Countv of Morris, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Boonton Town	$ 900.24	....	$ 999,348.48	$ 39,519.10	....	$ 4,100,628.50	....	....	....
2. Boonton Twp.	1,097.90	....	652,716.31	25,811.93	....	1,637,287.50	....	....	....
3. Butler Boro	183.51	....	840,448.15	33,234.30	....	3,728,676.00	....	....	....
4. Chatham Boro	307.88	....	1,584,646.23	....	....	5,482,124.00	....	....	....
5. Chatham Twp.	1,167.13	....	1,898,273.41	....	....	6,133,014.93	....	....	....
6. Chester Boro	58.37	....	301,101.24	....	....	772,933.81	$ 545,228.38	....	....
7. Chester Twp.	3,037.95	....	952,215.12	....	....	2,492,135.62	1,710,961.32	....	....
8. Denville Twp.	2,038.06	....	2,204,059.50	....	....	4,517,541.00	3,382,721.41	....	....
9. Dover Town	9,486.94	....	1,269,999.39	....	....	4,004,574.50	....	....	....
10. East Hanover Twp.	14,426.23	....	2,705,063.87	....	....	4,529,610.00	2,273,151.09	....	....
11. Florham Park Boro	3,009.20	....	3,099,911.92	....	....	3,375,744.00	2,587,937.62	....	....
12. Hanover Twp.	31,640.36	....	4,037,499.95	159,705.21	....	5,710,685.00	3,655,982.79	....	....
13. Harding Twp.	1,571.52	....	1,425,197.85	56,358.97	....	1,657,030.50	....	....	....
14. Jefferson Twp.	4,597.84	....	1,754,637.37	69,391.85	....	6,752,265.02	....	....	....
15. Kinnelon Boro	3,524.19	....	1,547,073.16	....	....	6,252,974.50	....	....	....
16. Lincoln Park Boro	5,901.25	....	1,043,187.25	....	....	4,059,425.50	....	....	....
17. Madison Boro	8,375.97	....	2,824,367.62	....	....	7,795,599.50	....	....	....
18. Mendham Boro	3,052.48	....	1,048,323.25	41,457.99	....	1,978,657.50	1,991,386.73	....	....
19. Mendham Twp.	1,684.06	....	1,214,492.64	48,027.34	....	1,990,601.50	2,282,883.49	....	....
20. Mine Hill Twp.	....	....	352,803.12	13,950.99	....	1,645,112.00	....	....	....
21. Montville Twp.	2,473.57	....	2,840,956.70	112,343.84	....	9,835,864.00	....	....	....
22. Morris Twp.	9,328.02	....	5,046,843.80	....	....	....	15,128,776.06	....	....
23. Morris Plains Boro	....	$ 2,563.83	1,577,887.24	62,381.90	....	4,288,543.00	....	....	....
24. Morristown Town	11,789.74	....	2,602,073.43	....	....	....	8,369,893.02	....	....
25. Mountain Lakes Boro	724.03	....	814,167.17	32,195.98	....	4,089,244.00	....	....	....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
26. Mt. Arlington Boro	....	....	366,943.89	....	....	1,533,792.00	....	....	....
27. Mt. Olive Twp.	3,135.99	....	2,005,824.72	79,321.56	....	9,084,778.20	....	....	....
28. Netcong Boro	2,264.04	....	307,589.26	12,166.69	....	811,717.00	631,193.77	....	....
29. Par-Troy Hills Twp.	72,811.68	....	8,102,139.32	320,502.99	....	28,714,898.00	....	....	....
30. Passaic Twp.	319.90	....	1,323,990.84	....	....	2,876,429.64	1,623,113.38	....	....
31. Pequannock Twp.	1,871.18	....	1,758,033.41	....	....	7,765,541.38	....	....	....
32. Randolph Twp.	30,392.54	....	2,667,188.14	105,518.44	....	11,249,670.75	....	....	....
33. Riverdale Boro	203.44	....	409,169.64	16,180.16	....	1,557,499.22	....	....	....
34. Rockaway Boro	5,612.52	....	850,965.05	....	....	1,970,659.50	1,240,803.67	....	....
35. Rockaway Twp.	28,931.79	....	3,199,561.19	126,569.70	....	8,145,469.50	4,866,667.79	....	....
36. Roxbury Twp.	4,460.70	....	2,779,129.06	....	....	10,688,798.76	....	....	....
37. Victory Gardens Boro	....	....	65,027.47	2,571.40	....	292,406.00	....	....	....
38. Washington Twp.	938.16	....	2,016,491.95	79,739.66	....	4,837,360.00	2,507,899.04	....	....
39. Wharton Boro	1,487.07	....	647,640.29	....	....	1,584,034.25	971,983.13	....	....
Totals	$272,805.45	$2,563.83	$ 71,157,008.40	$1,436,950.00	....	$187,923,538.08	$53,770,584.69	....	....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Boonton Town	$ 1,366,446.24	$ 6,505,942.32	$ 20,816,300	$ 503,000.00	$ 1,403,417.15	$ 123,000.00	$ 2,029,417.15	$ 68,500.00	$ 23,550.00
2. Boonton Twp.	499,420.93	2,815,236.67	10,927,100	205,902.00	373,923.47	80,000.00	659,825.47	17,250.00	13,150,00
3. Butler Boro	1,265,695.51	5,868,053.96	11,026,120	350,000.00	1,337,348.77	100,000.00	1,787,348.77	45,500.00	25,700.00
4. Chatham Boro	1,541,618.72	8,600,588.95	37,633,000	1,145,000.00	945,282.76	125,000.00	2,215,282.76	29,750.00	31,850.00
5. Chatham Twp.	1,972,612.43	10,003,900.77	30,352,400	650,000.00	1,250,149.71	125,000.00	2,025,149.71	16,250.00	29,550.00
6. Chester Boro	408,580.21	2,027,843.64	4,094,500	129,000.00	357,726.08	46,000.00	532,726.08	3,750.00	3,900.00
7. Chester Twp.	1,031,063.64	6,186,375.70	32,622,200	575,000.00	1,013,476.60	148,000.00	1,736,476.60	7,750.00	13,500.00
8. Denville Twp.	2,544,142.40	12,648,464.31	20,700,550	300,029.13	2,390,495.55	263,000.00	2,953,524.68	72,500.00	54,100.00
9. Dover Town	3,292,695.95	8,587,269.84	39,219,300	500,000.00	1,902,744.61	160,000.00	2,562,744.61	85,250.00	31,100.00
10. East Hanover Twp.	1,214,337.06	10,722,182.02	15,046,290	1,218,000.00	3,549,714.25	175,000.00	4,942,714.25	42,000.00	33,450.00
11. Florham Park Boro	2,116,416.10	11,180,009.64	86,655,300	700,000.00	1,521,271.00	90,000.00	2,311,271.00	16,500.00	35,550.00
12. Hanover Twp.	1,689,128.29	15,253,001.24	91,995,000	1,900,000.00	2,647,071.19	350,000.00	4,897,071.19	59,500.00	50,200.00
13. Harding Twp.	807,161.55	3,945,746.87	12,317,975	500,000.00	570,530.95	76,000.00	1,146,530.95	6,750.00	12,400.00
14. Jefferson Twp.	2,175,835.89	10,752,130.13	20,232,000	493,800.00	2,506,973.71	446,000.00	3,446,773.71	86,250.00	51,800.00
15. Kinnelon Boro	1,880,871.34	9,880,919.00	14,533,450	400,000.00	589,909.07	220,000.00	1,209,909.07	10,975.00	27,400.00
16. Lincoln Park Boro	1,880,838.87	6,963,451.62	22,998,700	469,000.00	1,824,162.02	172,000.00	2,465,162.02	34,250.00	26,600.00
17. Madison Boro	4,351,636.72	14,971,603.84	130,993,300	575,000.00	2,865,714.76	110,000.00	3,550,714.76	60,250.00	43,500.00
18. Mendham Boro	819,147.24	5,879,184.71	20,719,400	587,500.00	703,469.84	50,000.00	1,340,969.84	9,500.00	16,500.00
19. Mendham Twp.	1,389,912.54	6,925,917.51	12,680,600	510,000.00	576,023.42	198,337.15	1,284,360.57	4,750.00	12,550.00
20. Mine Hill Twp.	506,580.53	2,518,446.64	3,348,300	163,000.00	381,366.90	39,000.00	583,366.90	24,000.00	14,850.00
21. Montville Twp.	1,885,468.88	14,674,633.42	56,595,900	926,000.00	2,282,191.74	400,000.00	3,608,191.74	45,500.00	45,650.00
22. Morris Twp.	3,848,606.81	24,024,226.67	107,511,800	1,375,000.00	3,771,192.76	360,000.00	5,506,192.76	58,250.00	58,600.00
23. Morris Plains Boro	2,452,206.66	8,381,018.80	15,737,000	400,000.00	1,091,794.29	90,000.00	1,581,794.29	25,500.00	23,400.00
24. Morristown Town	5,675,506.29	16,647,472.74	127,487,905	1,200,000.00	7,467,117.22	570,000.00	9,237,117.22	48,500.00	21,450.00
25. Mountain Lakes Boro	1,039,692.92	5,975,300.07	39,607,300	318,000.00	740,297.00	80,000.00	1,138,297.00	1,250.00	10,950.00

Abstract of Ratables and Exemptions in the County of Morris. for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
26. Mt. Arlington Boro	622,562.96	2,523,298.85	5,426,800	219,300.00	357,881.30	133,800.00	710,981.30	15,750.00	10,200.00
27. Mt. Olive Twp.	2,099,996.96	13,269,921.44	36,961,000	614,185.61	2,756,682.28	450,000.00	3,820,867.89	57,425.00	35,800.00
28. Netcong Boro	484,197.42	2,246,864.14	2,427,400	18,000.00	402,686.98	48,000.00	468,686.98	29,500.00	9,150.00
29. Par-Troy Hills Twp.	5,816,572.88	42,954,113.19	237,480,670	2,890,000.00	7,387,501.37	961,000.00	11,238,501.37	139,750.00	121,550.00
30. Passaic Twp.	1,310,654.28	7,134,188.14	8,666,650	670,000.00	2,029,106.91	155,000.00	2,854,106.91	36,250.00	25,400.00
31. Pequannock Twp.	2,341,989.84	11,865,564.63	38,836,700	686,000.00	1,491,908.00	77,300.00	2,255,208.00	70,750.00	57,400.00
32. Randolph Twp.	4,215,250.00	18,237,627.33	67,471,700	450,000.00	2,752,475.52	400,000.00	3,602,475.52	28,250.00	47,000.00
33. Riverdale Boro	822,666.28	2,805,515.30	4,250,900	192,000.00	476,676.36	30,000.00	698,676.36	12,750.00	11,800.00
34. Rockaway Boro	1,202,582.27	5,265,010.49	13,632,000	340,000.00	658,886.44	80,000.00	1,078,886.44	34,250.00	23,450.00
35. Rockaway Twp.	5,677,570.00	22,015,838.18	437,821,400	499,300.00	2,920,877.58	571,000.00	2,991,177.58	69,000.00	56,700.00
36. Roxbury Twp.	3,711,690.94	17,179,618.76	51,698,900	827,444.00	2,721,598.24	460,800.00	4,009,842.24	78,250.00	67,750.00
37. Victory Gardens Boro	82,446.05	442,452.92	801,000	93,754.83	83,226.44	6,340.75	183,322.02	4,500.00	1,850.00
38. Washington Twp.	2,520,219.48	11,961,710.13	31,194,500	1,012,000.00	1,601,742.95	350,000.00	2,963,742.95	24,000.00	32,100.00
39. Wharton Boro	1,057,180.00	4,240,837.67	9,634,500	250,000.00	579,447.46	45,000.00	874,447.46	27,750.00	17,100.00
Totals	$79,621,403.08	$393,909,484.25	$1,932,155,810	$24,855,215.57	$70,284,062.65	$8,364,577.90	$103,503,856.12	$1,508,400.00	$1,228,500.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$27,577,887.20
Rate per $100 to be applied to Column II for apportionment of County Taxes	.36202599
Rate per $100 to be applied to Column II for apportionment of County Library	.01431569

County Percentage Level of Taxable Value of Real Property	100%
Net County Taxes Apportioned (12A III)	$71,157,008.40
Adjustments (Net Total 12A II)	$ 270,241.62
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$71,427,250.02

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1985

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Barnegat Twp.	$ 46,155,668	$ 75,142,700	$ 121,298,368	....	$ 121,298,368	$ 3,882,008	$ 125,180,376
2. Barnegat Light Boro	72,345,000	53,645,700	125,990,700	....	125,990,700	196,314	126,187,014
3. Bay Head Boro	49,121,950	46,756,900	95,878,850	....	95,878,850	343,232	96,222,082
4. Beach Haven Boro	124,489,700	126,047,526	250,537,226	....	250,537,226	2,030,910	252,568,136
5. Beachwood Boro	32,589,500	74,743,100	107,332,600	....	107,332,600	510,861	107,843,461
6. Berkeley Twp.	209,812,200	548,847,200	758,659,400	....	758,659,400	7,111,532	765,770,932
7. Brick Twp.	473,191,050	1,014,567,000	1,487,758,050	....	1,487,758,050	13,877,442	1,501,635,492
8. Dover Twp.	1,057,749,450	1,385,160,800	2,442,910,250	$ 16,391,700	2,426,518,550	27,416,033	2,453,934,583
9. Eagleswood Twp.	13,120,660	16,540,600	29,661,260	....	29,661,260	267,353	29,928,613
10. Harvey Cedars Boro	95,107,000	57,561,930	152,668,930	....	152,668,930	726,869	153,395,799
11. Island Heights Boro	22,182,500	35,181,600	57,364,100	....	57,364,100	291,633	57,655,733
12. Jackson Twp.	116,094,405	235,707,080	351,801,485	....	351,801,485	4,201,079	356,002,564
13. Lacey Twp.	146,786,150	310,315,800	457,101,950	....	457,101,950	6,304,737	463,406,687
14. Lakehurst Boro	5,402,600	16,890,800	22,293,400	....	22,293,400	1,985,241	24,278,641
15. Lakewood Twp.	114,120,300	403,155,100	517,275,400	9,519,100	507,756,300	10,065,572	517,821,872
16. Lavallette Boro*	237,841,300	127,221,800	365,063,100	....	365,063,100	2,875,734	367,938,834
17. Little Egg Harbor Twp.	108,118,000	200,329,100	308,447,100	57,500	308,389,600	10,485,076	318,874,676
18. Long Beach Twp.	236,261,000	248,182,100	484,443,100	....	484,443,100	1,845,768	486,288,868
19. Manchester Twp.	128,103,960	388,876,700	516,980,660	....	516,980,660	5,990,170	522,970,830
20. Mantoloking Boro*	152,410,400	79,694,700	232,105,100	....	232,105,100	370,456	232,475,556
21. Ocean Twp.*	71,330,175	107,363,350	178,693,525	....	178,693,525	1,121,440	179,814,965
22. Ocean Gate Boro	8,197,315	28,224,343	36,421,658	....	36,421,658	214,434	36,636,092
23. Pine Beach Boro*	19,986,700	36,741,000	56,727,700	....	56,727,700	161,052	56,888,752
24. Plumsted Twp.	18,304,000	38,883,300	57,187,300	....	57,187,300	2,077,780	59,265,080
25. Pt. Pleasant Boro	159,494,400	349,088,800	508,583,200	26,400	508,556,800	5,081,969	513,638,769
26. Pt. Pleasant Beach Boro	149,865,800	156,286,200	306,152,000	7,700	306,144,300	774,078	306,918,378
27. Seaside Heights Boro	50,984,800	52,233,750	103,218,550	....	103,218,550	371,834	103,590,384
28. Seaside Park Boro	62,231,810	69,496,350	131,728,160	....	131,728,160	386,993	132,115,153
29. Ship Bottom Boro	78,120,870	95,177,964	173,298,834	....	173,298,834	503,919	173,802,753
30. South Toms River Boro	7,388,600	23,931,200	31,319,800	....	31,319,800	278,460	31,598,260
31. Stafford Twp.	263,608,150	292,090,800	555,698,950	....	555,698,950	11,559,345	567,258,295
32. Surf City Boro	110,368,400	127,326,867	237,695,267	....	237,695,267	2,612,776	240,308,043
33. Tuckerton Boro	20,728,550	33,929,600	54,658,150	....	54,658,150	3,592,081	58,250,231
Totals	$4,461,612,363	$6,855,341,760	$11,316,954,123	$26,002,400	$11,290,951,723	$129,514,181	$11,420,465,904

*Revalued District

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1985 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	Add Underpayment
1. Barnegat Twp.	$ 3.890	$ 68.55	....	....	$ 56,198,176	$ 181,378,552	$ 795,137.90	....	....
2. Barnegat Light Boro	1.129	83.75	....	....	25,027,199	151,214,213	662,901.71	....	....
3. Bay Head Boro	2.473	53.32	$ 412,763	....	84,565,523	181,200,368	794,356.77	....	....
4. Beach Haven Boro	1.379	90.99	....	....	26,754,760	279,322,896	1,224,512.05	....	....
5. Beachwood Boro	3.698	71.31	....	....	43,585,743	151,429,204	663,844.20	....	....
6. Berkeley Twp.	2.197	87.70	....	....	111,389,112	877,160,044	3,845,345.50	....	....
7. Brick Twp.	2.468	85.21	....	....	267,171,738	1,766,807,230	7,754,200.57	....	....
8. Dover Twp.	2.497	100.08	6,050	....	26,207,406	2,480,148,039	10,872,618.01	....	....
9. Eagleswood Twp.	2.896	78.29	....	....	8,425,056	38,353,669	168,137.06	....	....
10. Harvey Cedars Boro	1.220	88.22	....	....	20,656,138	174,051,937	763,019.06	....	....
11. Island Heights Boro	1.927	123.22	....	$ 10,544,467	....	47,111,266	206,529.12	....	....
12. Jackson Twp.	4.379	63.98	....	....	202,725,215	558,727,779	2,449,383.51	....	....
13. Lacey Twp.	1.898	83.20	....	....	94,794,705	558,201,392	2,447,075.91	....	....
14. Lakehurst Boro	4.476	72.56	422	....	8,719,263	32,998,326	144,659.99	....	....
15. Lakewood Twp.	4.575	65.33	8,183	....	278,092,498	795,922,553	3,489,211.63	....	....
16. Lavallette Boro	1.037	121.22	....	63,066,243	....	304,872,591	1,336,518.29	....	....
17. Little Egg Harbor Twp.	2.751	92.98	....	....	24,169,972	343,044,648	1,503,859.19	....	....
18. Long Beach Twp.	2.126	46.20	....	....	566,764,345	1,053,053,213	4,616,436.26	....	....
19. Manchester Twp.	2.923	62.22	222	....	315,930,616	838,901,668	3,677,626.19	....	....
20. Mantoloking Boro	.572	139.84	....	65,993,342	....	166,482,214	729,834.47	....	....
21. Ocean Twp.	2.020	116.38	....	24,591,449	....	155,223,516	680,477.93	....	....
22. Ocean Gate Boro	2.811	84.42	....	....	6,839,748	43,475,840	190,591.93	....	....
23. Pine Beach Boro	2.452	104.99	....	2,563,218	....	54,305,534	238,067.78	....	....
24. Plumsted Twp.	3.016	69.64	....	....	25,912,505	85,177,585	373,406.48	....	....
25. Pt. Pleasant Boro	2.370	90.63	....	....	56,037,293	569,676,062	2,497,379.24	....	....
26. Pt. Pleasant Beach Boro	1.670	103.49	1,081	4,922,402	....	301,997,057	1,323,912.36	....	....
27. Seaside Heights Boro	2.863	58.77	....	....	74,993,268	178,583,652	782,885.46	....	....
28. Seaside Park Boro	2.456	68.31	....	....	62,247,762	194,362,915	852,059.51	....	....
29. Ship Bottom Boro	1.294	92.85	....	....	15,242,885	189,045,638	828,749.32	....	....
30. South Toms River Boro	4.110	65.68	....	....	17,070,538	48,668,798	213,357.12	....	....
31. Stafford Twp.	1.690	101.95	....	8,885,311	....	558,372,984	2,447,828.14	....	....
32. Surf City Boro	1.061	96.07	....	....	10,727,040	251,035,083	1,100,502.28	....	....
33. Tuckerton Boro	3.194	75.65	....	....	18,248,714	76,498,945	335,360.62	....	....
Totals	....	....	$428,721	$180,566,432	$2,448,497,218	$13,688,805,411	$60,009,785.76	....	....

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Barnegat Twp.	$ 1,629.12	....	$ 793,508.78	$ 53,313.86	$ 28,449.95	$ 2,841,307.25	....	....	....
2. Barnegat Light Boro	....	....	662,901.71	44,534.67	23,818.77	L 117,034.99	S $ 328,925.30	....	....
3. Bay Head Boro	....	....	794,356.77	53,366.01	28,542.10	720,118.00	....	....	....
4. Beach Haven Boro	1,502.17	....	1,223,009.88	....	(1) 367.00	491,635.00	S 605,181.72	....	....
5. Beachwood Boro	982.70	....	662,861.50	44,536.52	23,781.48	....	T 2,414,521.75	....	....
6. Berkeley Twp.	3,406.57	....	3,841,938.93	258,122.72	137,920.90	4,993,571.00	C 5,185,843.48	....	....
7. Brick Twp.	15,304.76	....	7,738,895.81	519,950.42	277,433.63	21,250,934.10	....	....	....
8. Dover Twp.	23,340.32	....	10,849,277.69	728,927.88	388,933.19	....	T 38,754,072.79	....	....
9. Eagleswood Twp.	9,246.72	....	158,890.34	10,809.54	5,759.17	292,187.00	P 335,162.62	....	....
10. Harvey Cedars Boro	1,210.36	....	761,808.70	51,181.58	(1) 192.28	L 134,468.05	S 447,759.51	....	....
11. Island Heights Boro	....	$ 132.17	206,661.29	13,883.19	7,430.39	406,610.00	C 276,913.88	....	....
12. Jackson Twp.	14,208.12	....	2,435,175.39	163,663.85	86,975.65	9,140,276.88	....	....	....
13. Lacey Twp.	178,826.76	....	2,268,249.15	152,961.32	73,048.96	5,786,768.00	....	....	....
14. Lakehurst Boro	262.21	....	144,397.78	9,702.06	5,178.80	580,252.31	....	....	....
15. Lakewood Twp.	1,724.73	....	3,467,487.10	....	125,237.94	14,181,614.47	....	....	....
16. Lavallette Boro	182.04	....	1,336,336.25	89,777.81	48,009.38	1,087,002.00	....	....	....
17. Little Egg Harbor Twp.	4,143.54	....	1,499,715.65	100,773.73	53,726.58	2,363,736.00	P 3,107,156.43	....	....
18. Long Beach Twp.	2,764.50	....	4,613,671.76	309,962.84	(1) 410.86	L 814,464.93	S 2,573,247.45	....	....
19. Manchester Twp.	....	7,954.26	3,685,580.45	247,564.59	132,716.05	7,736,623.50	....	....	....
20. Mantoloking Boro	72.54	....	729,761.93	49,026.77	26,218.48	80,159.00	....	....	....
21. Ocean Twp.	....	228.25	[illegible]40,706.18	45,728.89	24,472.34	2,410,519.50	....	....	....
22. Ocean Gate Boro	386.81	....	[illegible]0,205.12	12,780.05	6,820.17	298,934.00	C 261,477.34	....	....
23. Pine Beach Boro	42.07	....	238,025.71	15,991.10	8,550.97	....	T 860,999.63	....	....
24. Plumsted Twp.	451.96	....	372,954.52	25,057.71	13,384.17	1,317,686.00	....	....	....
25. Pt. Pleasant Boro	5,005.52	....	2,492,373.72	167,450.56	89,359.54	7,682,756.50	....	....	....
26. Pt. Pleasant Beach Boro	539.09	....	1,323,373.27	88,908.57	47,530.55	2,781,681.50	....	....	....
27. Seaside Heights Boro	345.22	....	782,540.24	52,573.76	28,104.92	495,173.00	C 842,747.52	....	....
28. Seaside Park Boro	....	....	852,059.51	57,242.56	30,615.41	502,137.50	C 1,202,643.80	....	....
29. Ship Bottom Boro	587.48	....	828,161.84	55,640.49	29,773.45	L 146,187.96	S 454,630.18	....	....
30. South Toms River Boro	967.37	....	212,389.75	14,273.13	7,596.12	....	T 795,438.10	....	....
31. Stafford Twp.	7,916.54	....	2,439,911.60	163,930.82	87,361.18	3,686,933.00	S 973,464.44	....	....
32. Surf City Boro	1,237.57	....	1,099,264.71	73,855.87	(1) 318.26	L 194,037.55	S 531,328.40	....	....
33. Tuckerton Boro	633.82	....	334,726.80	22,490.13	12,001.52	587,307.00	P 713,802.40	....	....
Totals	$276,920.61	$8,314.68	$59,741,179.83	$3,697,983.00	$1,860,000.00	$93,122,116.01	$80,665,116.72	....	....

C—Central Regional
P—Pinelands Regional

S—Southern Regional
T—Toms River Regional

L—Long Beach Consolidated

(1) Adjustments of Prior Years Assessments

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Barnegat Twp.	$ 1,151,700.00	$ 4,868,279.84	$ 10,931,676	$ 650,000.00	$ 786,894.00	$ 200,000.00	$ 1,636,894.00	$ 67,000	$ 31,100
2. Barnegat Light Boro	247,300.00	1,424,515.44	29,626,600	278,000.00	180,000.00	61,000.00	519,000.00	9,750	4,750
3. Bay Head Boro	782,982.00	2,379,364.88	4,588,800	310,000.00	443,953.10	50,000.00	803,953.10	6,000	6,450
4. Beach Haven Boro	1,162,000.00	3,482,193.60	16,459,100	500,000.00	465,000.00	135,000.00	1,100,000.00	21,500	9,150
5. Beachwood Boro	842,000.00	3,967,701.25	6,788,170	585,000.00	518,900.00	260,100.00	1,364,000.00	79,250	29,250
6. Berkeley Twp.	2,406,370.75	16,823,567.66	335,399,500	1,800,000.00	4,088,987.32	700,000.00	6,588,987.32	1,010,500	167,650
7. Brick Twp.	7,267,916.00	37,055,129.96	169,718,800	2,424,047.32	6,566,669.50	1,791,101.00	10,781,817.82	524,000	223,850
8. Dover Twp.	10,532,793.50	61,254,005.05	254,439,908	4,125,616.02	10,240,978.95	2,193,000.00	16,559,594.97	711,250	229,100
9. Eagleswood Twp.	63,900.00	866,706.67	5,073,650	75,000.00	223,185.48	150,000.00	448,185.48	20,000	4,300
10. Harvey Cedars Boro	475,400.00	1,870,810.12	7,944,900	190,000.00	183,200.00	72,000.00	445,200.00	4,500	2,650
11. Island Heights Boro	196,968.95	1,110,467.70	5,810,800	125,000.00	182,051.62	60,000.00	367,051.62	20,000	6,600
12. Jackson Twp.	3,761,000.00	15,567,091.77	62,531,790	1,349,000.00	3,035,117.00	1,042,000.00	5,426,117.00	132,500	71,125
13. Lacey Twp.	512,853.27	8,793,880.70	43,019,570	3,137,107.31	7,296,554.21	193,500.00	10,627,161.52	294,000	77,475
14. Lakehurst Boro	347,000.00	1,066,530.95	8,260,200	12,000.00	446,990.27	100,000.00	558,990.27	15,500	8,300
15. Lakewood Twp.	5,892,000.00	23,686,339.51	79,579,300	800,000.00	7,432,027.64	850,000.00	9,082,027.64	484,750	97,650
16. Lavallette Boro	1,253,500.00	3,814,625.42	18,190,000	275,000.00	741,003.00	85,000.00	1,101,003.00	35,750	12,100
17. Little Egg Harbor Twp.	1,644,000.00	8,769,106.37	18,342,700	1,100,000.00	1,017,000.00	460,000.00	2,577,000.00	152,000	45,100
18. Long Beach Twp.	2,025,000.00	10,336,757.84	11,627,600	942,325.00	1,738,775.00	293,800.00	2,974,900.00	64,000	24,800
19. Manchester Twp.	3,482,900.00	15,285,384.59	74,365,500	660,000.00	3,024,548.63	310,000.00	3,994,548.63	363,000	125,150
20. Mantoloking Boro	444,482.00	1,329,648.18	2,871,700	200,000.00	279,878.44	16,000.00	495,878.44	250	2,700
21. Ocean Twp.	469,500.00	3,630,926.91	11,979,155	714,000.00	495,000.00	150,000.00	1,359,000.00	91,250	21,900
22. Ocean Gate Boro	259,300.00	1,029,516.68	2,325,850	52,000.00	204,121.41	72,000.00	328,121.41	29,750	5,600
23. Pine Beach Boro	271,100.00	1,394,667.41	7,344,400	56,920.00	237,696.06	60,000.00	354,616.06	23,000	9,150
24. Plumsted Twp.	58,000.00	1,787,062.40	18,876,550	100,000.00	439,427.05	115,000.00	654,427.05	35,750	15,350
25. Pt. Pleasant Boro	1,737,000.00	12,168,940.32	70,192,200	540,000.00	1,869,570.66	525,000.00	2,934,570.66	225,250	74,300
26. Pt. Pleasant Beach Boro	882,093.60	5,123,587.49	39,864,600	474,180.00	1,189,224.62	300,000.00	1,963,404.62	45,750	18,850
27. Seaside Heights Boro	764,000.26	2,965,139.70	14,712,263	254,000.00	2,920,077.17	346,548.00	3,520,625.17	26,500	5,550
28. Seaside Park Boro	598,734.16	3,243,432.94	40,409,200	155,000.00	1,854,183.83	150,000.00	2,159,183.83	24,250	9,850
29. Ship Bottom Boro	734,000.00	2,248,353.94	11,478,246	378,000.00	518,200.00	123,400.00	1,019,600.00	25,500	7,700
30. South Toms River Boro	268,790.00	1,298,487.10	2,485,000	71,000.00	364,999.00	90,728.63	526,727.63	32,000	8,950
31. Stafford Twp.	2,230,867.90	9,582,468.92	67,078,550	1,400,000.00	2,636,683.18	510,000.00	4,546,683.18	191,000	54,450
32. Surf City Boro	648,700.00	2,547,504.79	7,572,700	386,000.00	400,600.00	115,000.00	901,600.00	28,500	8,650
33. Tuckerton Boro	190,100.00	1,860,427.85	3,457,250	296,807.00	626,803.00	122,280.00	1,045,890.00	42,250	9,150
Totals	$53,606,252:39	$272,692,647.95	$1,463,248,428	$24,416,002.65	$62,648,300.14	$11,702,457.63	$98,766,760.42	$4,836,250	$1,428,700

Net County Taxes Apportioned (12A III) $59,741,179.83
*Adjustments (Net Total 12A IIb) ± .... $ 268,605.93
Total County Taxes Apportioned
(Including Adjustments—Total 12A I) $60,009,785.76
Rate per $100 to be applied to Column II for apportionment of County Taxes .... .438385848
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $25,169,066.32

Rate per $100 to be applied to Column 11 for apportionment of County Library Taxes .... .029451381
(including prior year adjustments)
Rate per $100 to be applied to Column 11 for apportionment of County Health Taxes .... .015589193
(excluding prior year adjustments)

*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1985

TAXING DISTRICT	1 Taxable Value (a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Bloomingdale Boro	$ 31,990,800	$ 74,525,700	$ 106,516,500	$ 142,400	$ 106,374,100	$ 537,499	$ 106,911,599
2. Clifton City	418,503,600	738,150,000	1,156,653,600	....	1,156,653,600	7,113,500	1,163,767,100
3. Haledon Boro	16,452,100	36,014,200	52,466,300	....	52,466,300	3,152,520	55,618,820
4. Hawthorne Boro	84,523,700	155,278,600	239,802,300	....	239,802,300	915,183	240,717,483
5. Little Falls Twp.	41,225,800	89,696,406	130,922,206	....	130,922,206	2,179,519	133,101,725
6. North Haledon Boro	16,984,300	51,715,300	68,699,600	....	68,699,600	216,067	68,915,667
7. Passaic City	62,978,200	195,147,600	258,125,800	1,164,400	256,961,400	13,441,612	270,403,012
8. Paterson City	104,316,680	492,393,040	596,709,720	....	596,709,720	14,099,671	610,809,391
9. Pompton Lakes Boro	31,759,290	75,201,300	106,960,590	509,400	106,451,190	793,074	107,244,264
10. Prospect Park Boro	7,511,250	24,745,650	32,256,900	....	32,256,900	215,978	32,472,878
11. Ringwood Boro	46,854,600	85,023,200	131,877,800	....	131,877,800	911,779	132,789,579
12. Totowa Boro	179,561,000	359,052,800	538,613,800	....	538,613,800	2,694,938	541,308,738
13. Wanaque Boro	29,472,600	55,243,100	84,715,700	....	84,715,700	547,600	85,263,300
14. Wayne Twp.	401,075,600	745,063,300	1,146,138,900	6,700	1,146,132,200	9,992,754	1,156,124,954
15. West Milford Twp.	106,637,600	183,943,800	290,581,400	14,900	290,566,500	3,934,258	294,500,758
16. West Paterson Boro	123,272,900	215,683,900	338,956,800	....	338,956,800	1,130,452	340,087,252
Totals	$ 1,703,120,020	$ 3,576,877,896	$ 5,279,997,916	$ 1,837,800	$ 5,278,160,116	$ 61,876,404	$ 5,340,036,520

Abstract of Ratables and Exemptions in the County of Passaic. for the Year 1985 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
				(a)	(b)		Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 138, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Bloomingdale Boro	$ 5.69	$ 52.59	$ 620	....	$ 98,165,775	$ 205,077,994	$ 1,307,945.62	....	....
2. Clifton City	4.46	47.24	120,940	....	1,444,115,834	2,608,003,874	16,633,316.93	....	....
3. Haledon Boro	7.06	34.50	....	....	102,950,481	158,569,301	1,011,322.66	....	....
4. Hawthorne Boro	5.98	39.91	32,758	....	372,707,272	613,457,513	3,912,506.93	....	....
5. Little Falls Twp.	5.88	34.13	3,910	....	262,844,740	395,950,375	2,525,290.74	....	....
6. North Haledon Boro	8.51	27.20	....	....	185,600,712	254,516,379	1,623,253.55	....	....
7. Passaic City	8.03	53.96	147,239	....	267,206,406	537,756,657	3,429,702.30	....	....
8. Paterson City	9.06	48.41	734,894	....	693,753,139	1,305,297,424	8,324,920.82	....	....
9. Pompton Lakes Boro	8.13	35.67	294	....	201,026,057	308,270,615	1,966,087.12	....	....
10. Prospect Park Boro	6.93	37.89	....	....	54,826,604	87,229,482	556,778.28	....	....
11. Ringwood Boro	9.02	32.40	....	....	275,814,338	408,603,917	2,605,992.45	....	....
12. Totowa Boro	1.92	88.45	1,173	....	84,860,311	626,170,222	3,993,585.99	....	....
13. Wanaque Boro	7.58	34.68	....	....	163,759,515	249,022,815	1,588,216.73	....	....
14. Wayne Twp.	4.45	54.85	904	....	976,484,536	2,132,610,394	13,601,354.25	....	....
15. West Milford Twp.	7.34	41.46	....	....	414,589,585	709,090,343	4,522,433.62	....	....
16. West Paterson Boro	2.51	91.02	....	....	42,667,142	382,754,394	2,441,129.47	....	....
Totals	....	....	$1,042,732	....	$ 5,641,372,447	$10,982,451,699	$ 70,043,837.46	....	....

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bloomingdale Boro	$ 2,209.76	$ 220.75	$ 1,305,956.61	....	....	3,172,053.00	....	....	....
2. Clifton City	247,239.93	....	16,386,077.00	....	....	20,029,340.00	....	$ 607,200.00	....
3. Haledon Boro	572.12	....	1,010,750.54	....	....	1,061,232.25	$ 829,432.33	....	....
4. Hawthorne Boro	103.42	....	3,912,403.51	....	....	8,481,440.00	....	....	....
5. Little Falls Twp.	2,064.71	....	2,523,226.03	....	....	2,241,605.50	1,906,409.12	....	....
6. North Haledon Boro	106.79	....	1,623,144.76	....	....	1,502,389.00	1,527,616.25	....	....
7. Passaic City	48,467.13	....	3,381,235.17	....	....	8,041,207.48	....	20,200.00	....
8. Paterson City	94,968.32	94.46	8,230,046.96	....	....	17,851,831.00	....	1,132,508.74	....
9. Pompton Lakes Boro	1,381.08	....	1,964,706.04	....	....	4,987,530.00	....	....	....
10. Prospect Park Boro	47.04	....	556,731.24	....	....	636,938.00	490,154.92	....	....
11. Ringwood Boro	758.19	....	2,605,234.26	....	....	3,946,364.00	2,281,992.15	....	....
12. Totowa Boro	72,066.78	....	3,921,519.21	....	....	3,021,859.00	2,404,031.73	....	....
13. Wanaque Boro	255.06	....	1,587,961.67	....	....	2,217,043.75	1,246,931.85	....	....
14. Wayne Twp.	191,304.30	15,125.46	13,425,175.41	....	....	27,229,804.75	....	....	....
15. West Milford Twp.	18,874.07	6,530.10	4,510,089.65	....	....	10,203,847.42	....	....	....
16. West Paterson Boro	8,188.42	....	2,432,941.05	....	....	3,036,714.00	1,528,717.15	....	....
Totals	$688,609.12	$21,970.77	$69,377,199.11	....	....	$117,661,199.15	$12,215,285.50	$1,759,908.74	....

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Bloomingdale Boro	$ 1,595,934.90	$ 6,073,944.51	$ 13,655,900	$ 155,000.00	$ 1,210,006.47	$ 160,000.00	$ 1,525,006.47	$ 50,500	$ 26,800
2. Clifton City	14,813,258.23	51,835,875.23	125,416,100	2,000,000.00	14,110,385.97	900,000.00	17,010,385.97	724,580	262,250
3. Haledon Boro	1,019,733.26	3,921,148.38	21,027,500	....	893,061.37	66,000.00	959,061.37	60,750	15,550
4. Hawthorne Boro	1,989,457.00	14,383,300.51	26,051,300	950,000.00	2,178,624.00	225,000.00	3,353,624.00	179,500	59,650
5. Little Falls Twp.	1,145,239.30	7,816,479.95	34,125,900	400,000.00	1,649,720.79	208,000.00	2,257,720.79	92,250	38,200
6. North Haledon Boro	1,205,138.75	5,858,288.76	12,156,300	295,000.00	869,696.98	46,000.00	1,210,696.98	79,000	29,100
7. Passaic City	10,267,001.45	21,709,644.10	124,483,700	2,475,000.00	12,306,657.21	750,000.00	15,531,657.21	185,750	46,600
8. Paterson City	28,204,398.58	55,418,785.28	271,368,828	1,810,700.00	42,163,414.89	3,431,400.00	47,405,514.89	673,750	96,550
9. Pompton Lakes Boro	1,761,351.06	8,713,587.10	21,690,200	528,500.00	1,565,869.57	161,000.00	2,255,369.57	68,000	43,050
10. Prospect Park Boro	566,349.31	2,250,173.47	4,069,400	68,800.00	415,171.56	6,500.00	490,471.56	52,000	9,300
11. Ringwood Boro	3,135,311.38	11,968,901.79	23,936,100	380,000.00	1,482,441.71	298,000.00	2,160,441.71	47,250	33,900
12. Totowa Boro	998,342.99	10,345,752.93	112,253,200	178,250.00	2,544,998.67	87,225.00	2,810,473.67	134,000	47,100
13. Wanaque Boro	1,410,365.12	6,462,302.39	49,147,500	300,000.00	930,293.83	211,300.00	1,441,593.83	83,250	32,150
14. Wayne Twp.	10,776,655.93	51,431,636.09	236,387,900	2,600,000.00	7,481,131.44	460,000.00	10,541,131.44	180,000	165,950
15. West Milford Twp.	6,897,747.81	21,611,684.88	54,061,400	302,000.00	3,071,752.83	720,000.00	4,093,752.83	112,750	66,900
16. West Paterson Boro	1,537,022.92	8,535,395.12	60,064,600	468,725.00	1,035,318.28	105,000.00	1,609,043.28	96,750	35,850
Totals	$87,323,307.99	$288,336,900.49	$1,189,895,828	$ 12,911,975.00	$ 93,908,545.57	$ 7,835,425.00	$114,655,945.57	$ 2,820,080	$ 1,008,900

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $39,560,387.72

Rate per $100 to be applied to Column II for apportionment of County Taxes .... .63777961

Net County Taxes Apportioned (12A III) $69,377,199.11

‡Adjustments (Net Total 12A IIb) ± .... $ 666,638.35

Total County Taxes Apportioned (Including Adjustments—Total 12A I) $70,043,837.46

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1985

TAXING DISTRICT	1 Taxable Value (a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Alloway Twp.	$ 17,718,600	$ 39,710,500	$ 57,429,100	....	$ 57,429,100	$ 777,794	$ 58,206,894
2. Carneys Point Twp.	14,725,000	56,578,370	71,303,370	....	71,303,370	803,297	72,106,667
3. Elmer Boro	2,331,500	11,699,300	14,030,800	....	14,030,800	732,460	14,763,260
4. Elsinboro Twp.	4,234,100	19,043,300	23,277,400	....	23,277,400	217,154	23,494,554
5. Lower Alloways Creek Twp.	5,933,965	33,708,450	39,642,415	....	39,642,415	742,072	40,384,487
6. Mannington Twp.	9,874,300	39,975,800	49,850,100	....	49,850,100	1,063,778	50,913,878
7. Oldmans Twp.	6,155,800	21,294,700	27,450,500	....	27,450,500	333,300	27,783,800
8. Penns Grove Boro	5,965,450	31,058,400	37,023,850	$ 229,600	36,794,250	1,967,690	38,761,940
9. Pennsville Twp.	24,622,500	156,720,400	181,342,900	....	181,342,900	2,292,173	183,635,073
10. Pilesgrove Twp.	13,165,900	30,573,800	43,739,700	....	43,739,700	786,910	44,526,610
11. Pittsgrove Twp.	24,655,000	60,910,200	85,565,200	....	85,565,200	1,236,583	86,801,783
12. Quinton Twp.	12,741,550	40,460,700	53,202,250	....	53,202,250	4,298,177	57,500,427
13. Salem City	5,440,475	42,961,475	48,401,950	....	48,401,950	2,891,617	51,293,567
14. Upper Pittsgrove Twp.	11,550,700	29,344,200	40,894,900	....	40,894,900	944,998	41,839,898
15. Woodstown Boro	10,226,000	41,670,100	51,896,100	....	51,896,100	1,517,254	53,413,354
Totals	$ 169,340,840	$ 655,709,695	$ 825,050,535	$ 229,600	$ 824,820,935	$ 20,606,257	$ 845,426,192

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1985 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	Add Underpayment
1. Alloway Twp.	$ 2.16	$ 103.96	....	$ 920,185	....	$ 57,286,709	$449,314.55	....	....
2. Carneys Point Twp.	5.07	55.57	$ 19,700	....	$ 67,353,392	139,479,759	1,093,976.01	....	....
3. Elmer Boro	4.35	55.49	11,356	....	11,944,517	26,719,133	209,565.11	....	....
4. Elsinboro Twp.	2.49	82.78	....	....	5,234,959	28,729,513	225,333.04	....	....
5. Lower Alloways Creek Twp.	1.60	49.77	....	....	41,807,787	82,192,274	644,655.37	....	....
6. Mannington Twp.	2.47	101.23	....	....	3,103,482	54,017,360	423,672.20	....	....
7. Oldmans Twp.	4.34	56.08	1,497	....	23,183,402	50,968,699	399,760.76	....	....
8. Penns Grove Boro	4.51	77.78	113	....	12,417,249	51,179,302	401,412.57	....	....
9. Pennsville Twp.	4.60	53.85	4,456	....	235,453,854	419,093,383	3,287,062.12	....	....
10. Pilesgrove Twp.	4.04	53.62	622	....	39,821,777	84,349,009	661,571.21	....	....
11. Pittsgrove Twp.	2.99	70.55	....	....	37,937,805	124,739,588	978,365.02	....	....
12. Quinton Twp.	1.92	123.61	....	8,846,158	....	48,654,269	381,606.08	....	....
13. Salem City	4.00	80.68	20,329	....	19,418,399	70,732,295	554,771.78	....	....
14. Upper Pittsgrove Twp.	3.37	62.66	....	....	26,772,937	68,612,835	538,148.30	....	....
15. Woodstown Boro	3.12	93.67	1,554	....	4,222,141	57,637,049	452,062.36	....	....
Totals			$ 59,627	$ 9,766,343	$ 528,671,701	$ 1,364,391,177	$ 10,701,278.48		

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Alloway Twp.	$ 7,573.40	....	$ 441,741.15	....	....	$ 815,209.47	....	....	....
2. Carneys Point Twp.	31,892.64	....	1,062,083.37	....	....	....	$ 2,134,160.66	....	....
3. Elmer Boro	....	$ 483.06	210,048.16	....	....	338,153.00	....	....	....
4. Elsinboro Twp.	69.72	....	225,263.32	....	....	359,067.00	....	....	....
5. Lower Alloways Creek Twp.	....	345.78	645,001.15	....	....	....	....	....	....
6. Mannington Twp.	....	72.38	423,744.58	....	....	833,189.00	....	....	....
7. Oldmans Twp.	10,783.00	....	388,977.76	....	....	814,620.00	....	....	....
8. Penns Grove Boro	177.02	....	401,235.55	....	....	....	827,066.51	....	....
9. Pennsville Twp.	28,105.83	....	3,258,956.29	....	....	5,172,619.00	....	....	....
10. Pilesgrove Twp.	2,267.43	....	659,303.78	....	....	....	1,139,400.59	....	....
11. Pittsgrove Twp.	303.03	....	978,061.99	....	....	1,613,444.25	....	....	....
12. Quinton Twp.	....	14.88	381,622.96	....	....	720,773.38	....	....	....
13. Salem City	5,723.01	....	549,048.77	....	....	770,000.00	....	$ 53,799.68	....
14. Upper Pittsgrove Twp.	1,218.75	....	536,929.55	....	....	871,645.00	....	....	....
15. Woodstown Boro	3,060.74	....	448,981.62	....	....	....	920,144.41	....	....
Totals	$ 91,194.57	$ 916.09	$ 10,661,000.00	....	....	$ 12,308,740.10	$ 5,020,792.17	$ 53,799.68	....

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Alloway Twp.	....	$ 1,256,950.62	$ 5,184,500	$ 176,077.32	$ 360,300.32	$ 140,000.00	$ 676,377.64	$ 33,000.00	$ 9,950.00
2. Carneys Point Twp.	$ 458,194.09	3,654,438.12	11,329,800	200,000.00	1,264,247.19	350,000.00	1,814,247.19	60,750.00	29,750.00
3. Elmer Boro	92,922.71	641,123.87	10,158,000	110,000.00	133,832.10	30,000.00	273,832.10	19,500.00	4,400.00
4. Elsinboro Twp.	....	584,350.32	579,800	107,161.36	102,795.99	21,000.00	230,957.35	18,750.00	6,150.00
5. Lower Alloways Creek Twp.	....	645,001.15	7,579,625	1,250,000.00	9,457,137.00	30,000,00	10,737,137.00	13,750.00	4,500.00
6. Mannington Twp.	....	1,256,933.58	18,626,000	140,000.00	390,542.13	56,402.21	586,944.34	18,000.00	5,350.00
7. Oldmans Twp.	....	1,203,597.76	7,898,500	174,034.69	229,890.86	150,000.00	553,925.55	11,500.00	5,500.00
8. Penns Grove Boro	517,000.00	1,745,322.06	8,645,500	262,157.64	662,141.77	250,000.00	1,174,299.41	45,500.00	10,300.00
9. Pennsville Twp.	....	8,431,575.29	21,982,100	1,016,600.00	5,713,183.56	416,282.30	7,146,065.86	116,250.00	56,050.00
10. Pilesgrove Twp.	....	1,798,704.37	1,407,100	434,515.06	518,979.81	120,000.00	1,073,494.89	17,000.00	9,900.00
11. Pittsgrove Twp.	....	2,591,506.24	10,356,500	530,052.14	729,947.86	275,000.00	1,535,000.00	60,500.00	17,700.00
12. Quinton Twp.	....	1,102,396.34	5,428,200	234,000.00	303,704.87	160,000.00	697,704.87	31,750.00	8,800.00
13. Salem City	678,572.29	2,051,420.74	15,457,710	357,000.00	1,543,731.02	280,000.00	2,180,731.02	49,750.00	14,150.00
14. Upper Pittsgrove Twp.	....	1,408,574.55	3,589,800	206,102.20	453,804.47	135,000.00	794,906.67	19,500.00	7,900.00
15. Woodstown Boro	295,800.00	1,664,926.03	7,658,600	147,175.88	357,514.06	120,000.00	624,689.94	25,750.00	9,700.00
Totals	$ 2,042,489.09	$ 30,036,821.04	$ 135,882,035	$ 5,344,876.31	$ 22,221,753.01	$ 2,533,684.51	$ 30,100,313.83	$ 541,250.00	$ 200,100.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $10,950,683.14
Rate per $100 to be applied to Column II for apportionment of County Taxes .... .784326
Net County Taxes Apportioned (12A III) $10,611,000.00

†Adjustments (Net Total 12A IIb) + ... $ 90,278.48
Total County Taxes Apportioned (Including Adjustments—Total 12A I) $10,701,278.48
†Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1985

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Bedminster Twp.	$ 59,832,140	$ 125,226,600	$ 135,058,740	....	$ 185,058,740	$ 5,665,936	$ 190,724,676
2. Bernards Twp.	297,749,400	616,426,300	914,175,700	....	914,175,700	8,097,447	922,273,147
3. Bernardsville Boro	214,908,025	189,110,050	404,018,075	....	404,018,075	7,193,869	411,211,944
4. Bound Brook Boro	44,765,805	100,419,455	145,185,260	....	145,185,260	6,501,201	151,686,461
5. Branchburg Twp.	70,465,650	173,853,300	244,318,950	....	244,318,950	1,944,210	246,263,160
6. Bridgewater Twp.	198,663,299	386,721,420	585,384,719	$ 2,877,000	582,507,719	3,968,598	586,476,317
7. Far Hills Boro	14,613,000	17,871,300	32,484,300	....	32,484,300	196,014	32,680,314
8. Franklin Twp.	274,282,500	664,945,500	939,228,000	1,705,500	937,522,500	12,257,253	949,779,753
9. Green Brook Twp.	54,348,800	124,270,350	178,619,150	....	178,619,150	448,263	179,067,413
10. Hillsborough Twp.	261,914,300	509,281,200	771,195,500	....	771,195,500	9,432,086	780,627,586
11. Manville Boro	72,744,680	191,833,600	264,578,280	....	264,578,280	747,344	265,325,624
12. Millstone Boro	4,350,000	9,758,300	14,108,300	....	14,108,300	66,699	14,174,999
13. Montgomery Twp.	74,896,060	187,207,100	262,103,160	....	262,103,160	2,088,186	264,191,346
14. North Plainfield Boro	74,458,700	196,950,600	271,409,300	....	271,409,300	1,253,201	272,662,501
15. Peapack-Gladstone Boro	44,655,475	136,663,275	181,318,750	....	181,318,750	683,495	182,002,245
16. Raritan Boro	36,460,020	127,322,625	163,782,645	69,400	163,713,245	1,109,768	164,823,013
17. Rocky Hill Boro	7,605,700	20,430,950	28,036,650	....	28,036,650	65,134	28,101,784
18. Somerville Boro	49,625,400	112,841,000	162,466,400	....	162,466,400	6,136,138	168,602,538
19. South Bound Brook Boro	17,275,600	52,549,900	69,825,500	35,000	69,790,500	866,363	70,656,863
20. Warren Twp.	181,614,800	344,393,400	526,008,200	....	526,008,200	2,099,446	528,107,646
21. Watchung Boro	155,554,450	196,293,000	351,847,450	....	351,847,450	1,544,967	353,392,417
Totals	$2,210,783,804	$4,484,369,225	$5,695,153,029	$4,686,900	$5,690,466,129	$72,365,618	$5,762,831,747

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1985 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Bedminster Twp.	$ 2.270	$ 52.56	....	....	$ 172,181,490	$ 362,906,166	$ 1,826,560.77	....	....
2. Bernards Twp.	2.070	103.15	$ 2,974	$ 22,054,395	....	900,221,726	4,530,949.99	....	....
3. Bernardsville Boro	2.090	87.38	118,590	....	62,805,276	474,135,610	2,386,395.12	....	....
4. Bound Brook Boro	4.130	62.11	118,176	....	91,318,146	243,122,783	1,223,673.17	....	....
5. Branchburg Twp.	3.280	84.16	2,683	....	141,566,721	387,832,564	1,952,019.04	....	....
6. Bridgewater Twp.	5.700	43.16	47,726	....	650,264,414	1,436,788,457	7,231,570.24	....	....
7. Far Hills Boro	2.960	51.43	9,036	....	31,407,670	64,097,020	322,609.85	....	....
8. Franklin Twp.	3.010	81.32	....	....	226,116,464	1,175,896,217	5,918,460.75	....	....
9. Green Brook Twp.	2.590	92.50	....	....	17,559,842	196,627,255	989,654.25	....	....
10. Hillsborough Twp.	2.380	99.17	3,697	....	14,756,818	795,388,101	4,003,306.75	....	....
11. Manville Boro	2.980	95.84	194,612	....	32,155,627	297,675,863	1,498,246.94	....	....
12. Millstone Boro	1.820	96.86	....	....	588,564	14,763,563	74,307.21	....	....
13. Montgomery Twp.	3.280	61.42	35,573	....	170,724,693	434,951,612	2,189,176.23	....	....
14. North Plainfield Boro	4.480	66.28	....	....	143,004,368	415,666,869	2,092,113.24	....	....
15. Peapack-Gladstone Boro	1.710	74.52	5,178	....	63,960,390	245,987,813	1,237,992.63	....	....
16. Raritan Boro	4.010	66.28	162,444	....	92,604,858	257,590,315	1,296,490.41	....	....
17. Rocky Hill Boro	1.520	91.95	....	....	4,230,544	32,332,328	162,733.42	....	....
18. Somerville Boro	5.800	51.56	71,093	....	160,955,047	329,628,678	1,659,070.22	....	....
19. South Bound Brook Boro	3.540	79.35	1,354	....	20,800,087	91,458,304	460,323.26	....	....
20. Warren Twp.	2.180	92.86	....	....	46,684,414	574,772,060	2,892,913.36	....	....
21. Watchung Boro	2.080	91.16	....	....	45,791,363	399,183,780	2,009,151.28	....	....
Totals	....	....	$772,936	$22,054,395	$2,389,456,706	$9,131,007,084	$45,957,718.13	....	....

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bedminster Twp.	$ 96.36	....	$ 1,826,464.41	....	....	$ 1,379,044.00	....	....	....
2. Bernards Twp.	161,996.65	....	4,368,953.34	....	....	10,025,421.77	....	....	....
3. Bernardsville Boro	2,842.79	....	2,383,552.33	....	....	4,504,866.50	....	....	....
4. Bound Brook Boro	172.77	....	1,223,500.40	....	....	3,560,874.75	....	....	....
5. Branchburg Twp.	1,961.82	....	1,950,037.22	$ 151,965.06	....	5,974,384.74	....	....	....
6. Bridgewater Twp.	1,480.31	....	7,230,089.93	563,448.99	....	....	$ 22,027,497.46	....	....
7. Far Hills Boro	....	....	322,609.85	....	....	266,440.00	....	....	....
8. Franklin Twp.	459.71	....	5,918,001.04	....	....	17,718,470.85	....	....	....
9. Green Brook Twp.	885.09	....	368,769.16	77,052.37	....	3,023,238.00	....	....	....
10. Hillsborough Twp.	7,985.16	....	3,995,321.59	311,323.39	....	11,618,716.50	....	....	....
11. Manville Boro	155.90	....	1,498,091.04	....	....	4,403,479.00	....	....	....
12. Millstone Boro	....	....	74,307.21	5,790.86	....	164,009.00	....	....	....
13. Montgomery Twp.	131.02	....	2,189,045.21	170,595.34	....	5,591,748.00	....	....	....
14. North Plainfield Boro	304.50	....	2,091,808.74	163,017.32	....	6,936,128.50	....	....	....
15. Peapack-Gladstone Boro	951.00	....	1,237,041.63	96,403.52	....	1,098,943.50	....	....	....
16. Raritan Boro	22.12	....	1,296,468.29	....	....	....	4,069,433.66	....	....
17. Rocky Hill Boro	....	....	162,733.42	12,682.04	....	203,213.00	....	....	....
18. Somerville Boro	334.12	....	1,658,736.10	....	....	5,595,184.49	....	....	....
19. South Bound Brook Boro	52.98	....	460,270.28	....	....	1,455,323.91	....	....	....
20. Warren Twp.	1,270.70	....	2,891,642.66	225,349.63	....	3,967,963.20	2,655,862.58	....	....
21. Watchung Boro	2,505.13	....	2,006,556.15	156,371.46	....	2,130,959.00	1,850,337.32	....	....
Totals	$183,718.13	....	$45,774,000.00	$1,934,000.00	....	$89,618,408.51	$30,603,131.02	....	....

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Bedminster Twp.	$ 1,107,861.91	$ 4,313,370.32	$ 9,908,100	$ 632,523.00	$ 558,397.18	$ 75,000.00	$ 1,265,920.18	$ 8,750.00	$ 9,350.00
2. Bernards Twp.	4,614,400.41	19,008,775.52	199,556,500	381,200.00	2,957,413.44	211,000.00	3,549,613.44	21,500.00	42,400.00
3. Bernardsville Boro	1,867,464.16	8,555,882.99	28,890,800	693,000.00	1,033,993.16	115,000.00	1,841,993.16	20,750.00	22,100.00
4. Bound Brook Boro	1,469,077.45	6,253,452.60	22,726,400	340,000.00	1,175,950.38	140,000.00	1,655,950.38	77,250.00	26,450.00
5. Branchburg Twp.	....	8,076,387.04	16,992,650	1,000,000.00	2,677,115.53	190,000.00	3,867,115.53	21,750.00	27,200.00
6. Bridgewater Twp.	3,598,594.28	33,419,630.66	64,298,330	570,000.00	7,138,979.74	500,000.00	8,208,979.74	114,500.00	108,350.00
7. Far Hills Boro	375,993.11	965,042.96	1,439,200	125,000.00	70,652.01	30,000.00	225,652.01	2,500.00	1,750.00
8. Franklin Twp.	4,893,090.32	28,529,562.01	90,088,700	2,677,529.00	4,843,052.62	400,000.00	7,920,581.62	118,250.00	89,950.00
9. Green Brook Twp.	534,230.79	4,623,290.32	17,797,200	475,000.00	676,007.32	120,000.00	1,271,007.32	20,833.00	18,450.00
10. Hillsborough Twp.	2,622,909.00	18,548,270.48	129,634,700	550,000.00	2,763,244.97	599,464.57	3,912,709.54	50,750.00	54,050.00
11. Manville Boro	1,999,320.84	7,900,890.88	32,180,075	600,000.00	1,660,797.47	350,000.00	2,610,797.47	156,250.00	46,000.00
12. Millstone Boro	13,502.25	257,609.32	1,454,000	38,000.00	71,351.23	6,000.00	115,351.23	2,500.00	1,850.00
13. Montgomery Twp.	659,755.89	8,611,144.44	85,687,050	902,000.00	2,418,618.94	350,000.00	3,670,618.94	17,750.00	18,850.00
14. North Plainfield Boro	2,958,076.81	12,149,031.37	29,226,400	350,000.00	2,140,525.57	268,000.00	2,758,525.57	115,500.00	54,250.00
15. Peapack-Gladstone Boro	670,379.65	3,102,768.30	12,510,125	600,000.00	249,221.71	34,000.00	883,221.71	11,750.00	6,050.00
16. Raritan Boro	1,239,350.85	6,605,252.80	7,960,000	600,000.00	949,240.78	100,000.00	1,649,240.78	90,500.00	21,050.00
17. Rocky Hill Boro	47,650.00	426,278.46	1,849,800	93,267.58	129,282.42	16,000.00	238,550.00	4,250.00	1,950.00
18. Somerville Boro	2,514,995.91	9,768,916.50	61,503,150	450,000.00	2,287,671.39	350,000.00	3,087,671.39	68,500.00	30,950.00
19. South Bound Brook Boro	580,201.35	2,495,795.54	4,452,000	150,863.35	543,499.56	30,000.00	724,362.91	37,000.00	13,150.00
20. Warren Twp.	1,731,590.68	11,472,408.75	36,962,900	912,000.00	1,684,473.98	350,000.00	2,946,473.98	26,267.00	35,900.00
21. Watchung Boro	1,216,803.26	7,361,027.19	15,684,100	435,000.00	1,332,172.06	125,000.00	1,892,172.06	10,000.00	21,100.00
Totals	$34,515,248.92	$202,444,788.45	$850,800,180	$12,575,382.93	$37,361,661.48	$4,359,464.57	$54,296,508.98	$997,100.00	$651,150.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$13,998,298.96
Rate per $100 to be applied to Column II for apportionment of County Taxes	0.50331489
Net County Taxes Apportioned (12A III)	$45,774,000.00
*Adjustments (Net Total 12A II)	183,718.13

Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$45,957,718.13

*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted from the Net Taxes Apportioned.

Rate per $100 to be applied to Column II for apportionment of Library Taxes	0.03922402

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1985

	1		2	3	4	5	6
	Taxable Value						
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2—3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Andover Boro	$ 3,512,230	$ 9,321,100	$ 12,833,330	....	$ 12,833,330	$ 211,066	$ 13,044,396
2. Andover Twp.	40,502,500	98,799,940	139,302.440	....	139,302,440	529,840	139,832,280
3. Branchville Boro	6,118,250	26,459,150	32,577,400	....	32,577,400	128,800	32,706,200
4. Byram Twp. .... R	95,696,650	171,360,400	267,057,050	....	267,057,050	1,119,849	268,176,899
5. Frankford Twp.	52,021,778	78,720,374	130,742,152	....	130,742,152	1,243,728	131,985,880
6. Franklin Boro	6,869,700	28,353,300	35,223,000	....	35,223,000	649,501	35,872,501
7. Fredon Twp. .... R	20,018,835	63,749,800	83,768,635	....	83,768,635	172,166	83,940,801
8. Green Twp.	16,462,743	50,279,750	66,742,493	....	66,742,493	343,802	67,086,295
9. Hamburg Boro	8,979,450	25,034,025	34,013,475	....	34,013,475	138,464	34,151,939
10. Hampton Twp.	38,490,734	71,116,188	109,606,922	....	109,606,922	665,869	110,272,791
11. Hardyston Twp. .... R	49,538,000	94,899,500	144,437,500	....	144,437,500	902,608	145,340,108
12. Hopatcong Boro	79,479,415	180,367,965	259,847,380	....	259,847,380	1,260,014	261,107,394
13. Lafayette Twp.	19,623,000	46,433,150	66,056,150	....	66,056,150	460,095	66,516,245
14. Montague Twp.	30,930,478	46,350,600	77,281,078	....	77,281,078	1,100,793	78,381,871
15. Newton Town	28,550,140	113,440,730	141,990,870	....	141,990,870	3,051,788	145,042,658
16. Ogdensburg Boro	12,168,075	28,755,350	40,923,425	....	40,923,425	82,864	41,006,289
17. Sandyston Twp.	9,484,600	20,530,000	30,014,600	....	30,014,600	219,211	30,233,811
18. Sparta Twp.	66,468,740	175,102,085	241,570,825	....	241,570,825	1,041,323	242,612,148
19. Stanhope Boro	21,052,250	65,297,500	86,349,750	....	86,349,750	585,438	86,935,188
20. Stillwater Twp.	25,850,400	69,077,100	94,927,500	$ 1,000	94,926,500	462,757	95,389,257
21. Sussex Boro	4,883,925	17,870,700	22,754,625	....	22,754,625	1,928,632	24,683,257
22. Vernon Twp.R	213,576,118	360,537,150	574,113,268	....	574,113,268	6,826,654	580,939,922
23. Walpack Twp.	152,990	318,610	471,600	....	471,600	50,772	522,372
24. Wantage Twp.	54,971,240	141,515,950	196,487,190	....	196,487,190	20,022,185	216,509,375
Totals	$905,402,241	$1,983,690,417	$2,889,092,658	$1,000	$2,889,091,658	$43,198,219	$2,932,289,877

R—Revalued District

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1985 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	Add Underpayment
1. Andover Boro	$ 3.320	$ 64.26	$ 837	....	$ 7,657,609	$ 20,702,842	$ 114,575.68	....	....
2. Andover Twp.	2.730	95.45	226	....	8,998,995	148,831,501	823,677.76	....	....
3. Branchville Boro	2.210	92.22	....	....	4,478,200	37,184,400	205,789.52	....	....
4. Byram Twp.	2.190	123.90	....	$ 50,377,961	....	217,798,938	1,205,364.05	....	....
5. Frankford Twp.	2.900	88.49	....	....	19,333,729	151,319,609	837,447.69	....	....
6. Franklin Boro	7.490	41.84	1,659	....	51,065,146	86,939,306	481,147.98	....	....
7. Fredon Twp.	2.400	108.87	....	5,474,810	....	78,465,991	434,254.11	....	....
8. Green Twp.	2.590	97.70	10	....	2,538,320	69,624,625	385,323.37	....	....
9. Hamburg Boro	3.570	80.16	....	....	9,533,530	43,685,469	241,768.37	....	....
10. Hampton Twp.	2.900	86.02	....	....	16,641,527	126,914,318	702,381.55	....	....
11. Hardyston Twp.	2.790	99.50	143	....	2,213,549	147,553,800	816,606.58	....	....
12. Hopatcong Boro	4.030	66.72	....	....	130,429,379	391,536,773	2,166,880.87	....	....
13. Lafayette Twp.	2.640	97.31	....	....	3,497,796	70,014,041	387,478.51	....	....
14. Montague Twp.	1.880	92.85	....	....	6,659,888	85,041,759	470,646.37	....	....
15. Newton Town	2.650	96.29	....	....	14,757,847	159,800,505	884,383.49	....	....
16. Ogdensburg Boro	4.870	64.67	238	....	24,493,195	65,499,722	362,494.93	....	....
17. Sandyston Twp.	3.790	55.58	....	....	24,656,725	54,890,536	303,780.54	....	....
18. Sparta Twp.	5.610	45.83	1,423	....	289,986,751	532,600,322	2,947,568.47	....	....
19. Stanhope Boro	3.060	92.29	....	....	8,652,606	95,587,796	529,011.27	....	....
20. Stillwater Twp.	3.000	87.18	....	....	14,799,514	110,188,771	609,817.41	....	....
21. Sussex Boro	3.770	67.75	....	....	12,221,682	36,904,939	204,242.90	....	....
22. Vernon Twp.	2.420	100.52	838	....	1,435,658	582,376,418	3,223,044.18	....	....
23. Walpack Twp.	1.700	44.20	....	....	974,344	1,496,716	8,283.27	....	....
24. Wantage Twp.	2.550	96.40	....	....	11,194,310	227,703,685	1,260,179.94	....	....
Totals	....	....	$5,374	$55,852,771	$686,220,302	$3,542,662,782	$19,606,148.79	....	....

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From (b) Appeals and Corrected Errors (R.S. 54:4-46; R.S. 54:4-53)		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	Deduct Overpayment	Add Underpayment				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
1. Andover Boro	....	....	$ 114,575.68	$ 7,803.58	....	....	$ 309,704.90	....	....
2. Andover Twp.	$ 408.51	....	823,269.25	56,071.92	....	....	2,323,085.60	....	....
3. Branchville Boro	....	....	205,789.52	14,016.02	....	$ 262,614.00	238,021.03	....	....
4. Byram Twp.	1,335.62	....	1,204,028.43	82,009.49	....	2,077,693.00	1,381,505.67	....	....
5. Frankford Twp.	1,288.30	....	836,159.39	56,953.48	....	1,609,967.00	890,891.51	....	....
6. Franklin Boro	2,356.33	....	478,791.63	32,615.63	....	982,905.25	675,419.97	....	....
7. Fredon Twp.	2,545.64	....	431,708.47	29,410.49	....	782,280.50	749,322.26	....	....
8. Green Twp.	2,157.96	....	383,165.41	26,097.71	....	1,150,829.00	....	....	....
9. Hamburg Boro	556.14	....	241,212.23	16,429.70	....	484,794.50	306,420.73	....	....
10. Hampton Twp.	3,416.29	....	698,965.26	47,612.39	....	890,813.62	1,131,705.44	....	....
11. Hardyston Twp.	1,308.95	....	815,297.63	55,533.01	....	1,519,873.38	868,452.36	....	....
12. Hopatcong Boro	919.29	....	2,165,961.58	147,522.79	....	5,974,893.50	....	....	....
13. Lafayette Twp.	969.23	....	386,509.28	26,326.59	....	743,376.50	416,298.31	....	....
14. Montague Twp.	4,126.02	....	466,520.35	31,775.93	....	839,004.01	....	....	....
15. Newton Town	476.85	....	883,906.64	60,202.83	....	2,186,772.50	....	....	....
16. Ogdensburg Boro	260.29	....	362,234.64	24,671.66	....	610,905.25	563,225.57	....	....
17. Sandyston Twp.	55.26	....	303,725.28	20,686.38	....	....	820,660.71	....	....
18. Sparta Twp.	657.15	....	2,946,911.32	....	....	8,133,535.00	....	....	....
19. Stanhope Boro	....	....	529,011.27	36,030.17	....	883,466.50	660,399.59	....	....
20. Stillwater Twp.	720.07	....	609,097.34	41,486.90	....	737,693.50	918,341.66	....	....
21. Sussex Boro	344.94	....	203,897.96	13,887.99	....	....	577,806.86	....	....
22. Vernon Twp.	22,028.93	....	3,201,015.25	217,988.18	....	9,001,718.99	....	....	....
23. Walpack Twp.	....	....	8,283.27	564.16	....	....	....	....	....
24. Wantage Twp.	444.52	....	1,259,735.42	85,799.00	....	....	3,466,330.30	....	....
Totals	$48,376.29	....	$19,559,772.50	$1,131,496.00	....	$38,873,136.00	$16,317,592.47	....	....

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Andover Boro	....	$ 432,064.16	$ 532,540	$ 180,000.00	$ 93,489.92	$ 30,000.00	$ 303,489.92	$ 4,250.00	$ 1,650.00
2. Andover Twp.	$ 602,856.34	3,805,283.11	12,185,700	250,000.00	392,633.14	200,000.00	842,633.14	20,000.00	14,250.00
3. Branchville Boro	....	720,440.57	1,730,900	335,000.00	356,246.57	7,000.00	698,246.57	9,000.00	3,450.00
4. Byram Twp.	1,104,768.56	5,850,005.15	19,297,900	379,000.00	717,925.22	270,000.00	1,366,925.22	25,500.00	21,900.00
5. Frankford Twp.	431,546.16	3,825,517.54	18,129,200	373,000.00	556,061.16	325,000.00	1,254,061.16	25,250.00	15,200.00
6. Franklin Boro	513,757.70	2,683,490.18	6,502,300	150,000.00	1,008,048.63	110,000.00	1,268,048.63	42,750.00	12,050.00
7. Fredon Twp.	20,500.00	2,013,221.72	6,563,500	270,000.00	212,008.97	100,000.00	582,008.97	8,750.00	6,950.00
8. Green Twp.	175,000.00	1,735,092.12	12,790,095	125,289.79	195,241.64	50,000.00	370,531.43	5,500.00	6,950.00
9. Hamburg Boro	169,472.02	1,218,329.18	3,060,000	95,000.00	258,103.53	90,000.00	443,103.53	15,250.00	5,450.00
10. Hampton Twp.	427,000.00	3,196,096.71	23,717,900	250,000.00	351,061.38	240,000.00	841,061.38	29,000.00	13,950.00
11. Hardyston Twp.	770,000.00	4,049,156.38	24,410,300	235,000.00	431,092.34	285,000.00	951,092.34	28,750.00	14,100.00
12. Hopatcong Boro	2,217,929.09	10,506,306.96	12,754,720	500,000.00	1,431,139.05	250,000.00	2,181,139.05	89,500.00	48,150.00
13. Lafayette Twp.	183,104.43	1,755,615.11	3,858,400	135,000.00	119,022.57	85,000.00	339,022.57	7,750.00	5,000.00
14. Montague Twp.	138,132.88	1,475,433.17	21,631,972	150,000.00	300,342.98	150,000.00	600,342.98	17,750.00	7,000.00
15. Newton Town	701,959.49	3,832,841.46	55,628,600	175,000.00	1,059,126.20	165,000.00	1,399,126.20	48,500.00	18,100.00
16. Ogdensburg Boro	434,324.94	1,995,362.06	2,581,400	95,000.00	205,853.32	70,500.00	371,353.32	16,000.00	9,700.00
17. Sandyston Twp.	....	1,145,072.37	33,041,105	175,000.00	218,592.88	90,000.00	483,592.88	20,750.00	5,700.00
18. Sparta Twp.	2,506,011.73	13,586,458.05	27,197,225	760,000.00	1,859,205.65	545,000.00	3,164,205.65	28,750.00	43,850.00
19. Stanhope Boro	544,681.78	2,653,589.31	15,311,700	270,440.22	279,496.52	80,000.00	629,936.74	16,500.00	10,100.00
20. Stillwater Twp.	546,251.87	2,852,871.27	12,463,600	196,000.00	369,437.97	240,000.00	805,437.97	29,500.00	13,350.00
21. Sussex Boro	133,412.53	929,005.34	7,720,200	105,214.00	236,860.07	60,000.00	402,074.07	16,500.00	4,950.00
22. Vernon Twp.	1,620,822.00	14,041,544.42	38,515,900	1,000,000.00	1,992,461.92	600,000.00	3,592,461.92	71,750.00	54,400.00
23. Walpack Twp.	....	8,847.43	12,126,482	78,581.13	36,068.87	....	114,650.00	250.00	250.00
24. Wantage Twp.	688,968.84	5,500,833.56	17,839,225	330,000.00	644,286.15	350,000.00	1,324,286.15	52,250.00	22,600.00
Totals	$13,930,500.36	$89,812,497.33	$389,590,864	$6,612,525.14	$13,323,806.65	$4,392,500.00	$24,328,831.79	$631,750.00	$359,050.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget .... $ 8,216,086.05
Rate per $100 to be applied to Column II for apportionment of County Taxes 0.55342972
Net County Taxes Apportioned (12A III) $19,559,772.50
*Adjustments (Net Total 12A II) 46,376.29

Total County Taxes Apportioned (Including Adjustments—Total 12A I) $19,606,148.79
*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted from the Net Taxes Apportioned.
Rate per $100 to be applied to Column II for apportionment of Library Taxes 0.03769327

Abstract of Ratables and Exemptions in the County of Union, for the Year 1985

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2—3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Berkeley Heights, Twp.	$ 223,997,000.	$ 501,225,425.	$ 725,222,425.	....	$ 725,222,425.	$ 2,080,820.	$ 727,303,245.
2. Clark Twp.*	252,478,360.	429,518,100.	681,996,460.	....	681,996,460.	1,712,299.	683,708,759.
3. Cranford Twp.	148,253,300.	293,387,900.	441,641,200.	$64,000	441,577,200.	4,242,422.	445,819,622.
4. Elizabeth City	280,057,700.	640,240,800.	920,298,500.	....	920,298,500.	20,352,500.	940,651,000.
5. Fanwood, Boro	85,560,250.	135,186,202.	220,746,452.	....	220,746,452.	746,400.	221,492,852.
6. Garwood Boro*	67,600,800.	108,780,500.	176,381,300.	....	176,381,300.	456,383.	176,837,683.
7. Hillside Twp.	105,438,900.	201,978,300.	307,417,200.	....	307,417,200.	999,294.	308,416,494.
8. Kenilworth Boro	63,444,500.	135,733,900.	199,178,400.	....	199,178,400.	478,523.	199,656,923.
9. Linden City	332,108,200.	793,747,000.	1,125,855,200.	....	1,125,855,200.	7,652,700.	1,133,507,900.
10. Mountainside Boro	185,524,000.	283,173,400.	468,697,400.	....	468,697,400.	1,572,100.	470,269,500.
11. New Providence Boro*	301,866,750.	386,693,200.	688,559,950.	....	688,559,950.	12,208,311.	700,768,261.
12. Plainfield City	89,290,225.	294,681,100.	383,971,325.	....	383,971,325.	13,414,219.	397,385,544.
13. Rahway City	109,634,000.	242,866,100.	352,500,100.	....	352,500,100.	8,368,800.	360,868,900.
14. Roselle Boro	90,059,500.	170,130,000.	260,189,500.	....	260,189,500.	6,383,010.	266,572,510.
15. Roselle Park Boro	104,732,300.	190,125,100.	294,857,400.	....	294,857,400.	1,041,980.	295,899,380.
16. Scotch Plains Twp.	286,168,100.	528,766,200.	814,934,300.	....	814,934,300.	2,734,106.	817,668,406.
17. Springfield Twp.	124,345,600.	234,296,200.	358,641,800.	....	358,641,800.	2,648,121.	361,289,921.
18. Summit City**	458,214,800.	619,480,400.	1,077,695,200.	....	1,077,695,200.	10,953,514.	1,088,648,714.
19. Union Twp.	401,535,300.	571,298,100.	972,833,400.	....	972,833,400.	17,415,657.	990,249,057.
20. Westfield Town	458,326,500.	703,012,300.	1,161,338,800.	....	1,161,338,800.	11,668,162.	1,173,006,962.
21. Winfield Twp.	220,200.	1,171,500.	1,391,700.	....	1,391,700.	12,077.	1,403,777.
Totals	$4,168,856,285.	$7,465,491,727.	$11,634,348,012.	$64,000	$11,634,284,012.	$127,141,396.	$11,761,425,410.

*Revaluation

**NOTE: Summits ratables were changed by the Union County Board of Taxation on April 19, 1985. The revised numbers are reflected in the Abstract of Ratables and do not correspond to the Equalization Table.

Abstract of Ratables and Exemptions in the County of Union, for the Year 1985 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
				(a)	(b)		Section A County Taxes		
							I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Berkeley Heights Twp.	$ 2.36	$ 92.42	....	....	$ 92,557,487	$ 819,860,732	$ 4,473,527.38	....	....
2. Clark Twp.	2.20	108.95	$ 4,064	$ 33,939,520	....	649,773,303	3,545,454.19	....	....
3. Cranford Twp.	5.12	52.89	362,949	....	407,294,256	853,476,827	4,656,951.85	....	....
4. Elizabeth City	4.82	68.99	9,699,405	....	497,672,550	1,448,022,955	7,901,061.84	....	....
5. Fanwood, Boro	3.14	93.58	8,681	....	16,499,415	238,000,948	1,298,639.78	....	....
6. Garwood Boro	2.23	124.64	16,037	26,101,117	....	150,752,603	822,573.73	....	....
7. Hillside Twp.	4.80	68.84	79,597	....	188,706,839	477,202,930	2,603,832.93	....	....
8. Kenilworth Boro	3.67	58.15	37,543	....	164,808,230	374,502,696	1,988,889.98	....	....
9. Linden City	2.62	61.86	770,016	....	862,457,281	1,996,735,197	10,895,061.61	....	....
10. Mountainside Boro	1.94	111.01	....	34,778,486	....	435,491,014	2,376,234.04	....	....
11. New Providence Boro	2.05	130.85	1,576	153,941,106	....	546,828,731	2,983,742.49	....	....
12. Plainfield City	6.11	59.52	299,639	....	283,956,280	681,641,463	3,719,341.14	....	....
13. Rahway City	5.55	56.86	882,547	....	293,047,377	654,798,824	3,572,875.68	....	....
14. Roselle Boro	4.80	69.67	28,591	....	119,809,413	386,410,514	2,108,428.84	....	....
15. Roselle Park Boro	3.12	98.64	45,549	....	7,663,381	303,608,310	1,656,622.93	....	....
16. Scotch Plains Twp.	2.61	104.36	....	29,221,481	....	788,446,925	4,302,119.58	....	....
17. Springfield Twp.	4.18	58.36	757	....	274,259,406	635,550,084	3,467,845.93	....	....
18. Summit City	2.21	92.50	314,213	....	109,078,152	1,198,041,079	6,537,048.75	....	....
19. Union Twp.	4.25	56.03	32,614	....	821,746,574	1,812,028,245	9,887,237.74	....	....
20. Westfield Town	2.64	95.44	3,077	....	68,671,744	1,241,681,783	6,775,171.98	....	....
21. Winfield Twp.	41.07	25.00	....	....	4,218,717	5,622,494	30,678.84	....	....
Totals	....	....	$12,586,855	$277,981,710	$4,192,447,102	$15,688,477,657	$85,603,361.23	....	....

Abstract of Ratables and Exemptions in the County of Union, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Berkeley Heights Twp.	$ 4,968.23	....	$ 4,468,559.15	....	....	$5,120,554.00	$ 4,499,142.93	....	....
2. Clark Twp.	23.46	....	3,545,430.73	....	....	4,962,500.00	4,030,314.77	....	....
3. Cranford Twp.	5,738.96	....	4,651,212.89	....	....	12,720,848.50	....	....	....
4. Elizabeth City	113,611.50	....	7,787,450.34	....	....	20,241,203.20	....	$ 1,295,097.20	....
5. Fanwood, Boro	25.44	....	1,298,614.34	....	....	....	4,345,938.43	....	....
6. Garwood Boro	1,675.03	....	820,898.70	....	....	1,092,775.50	930,929.70	....	....
7. Hillside Twp.	26,075.35	....	2,577,757.58	....	....	6,535,986.50	....	....	....
8. Kenilworth Boro	420.48	....	1,968,469.50	....	....	2,272,956.00	2,173,479.23	....	....
9. Linden City	150,377,42	....	10,744,704.19	....	....	17,190,851.00	....	791,596.00	....
10. Mountainside Boro	12,433.96	....	2,363,800.08	....	....	2,243,418.00	3,016,149.02	....	....
11. New Providence Boro	4,782.64	....	2,978,959.85	....	....	8,201,818.00	....	....	....
12. Plainfield City	12,741.62	....	3,706,599.52	....	....	9,847,369.50	....	336,603.00	....
13. Rahway City	1,584.88	....	3,571,290.80	....	....	9,280,441.00	....	22,900.00	....
14. Roselle Boro	5,164.27	....	2,103,264.57	....	....	5,673,504.50	....	....	....
15. Roselle Park Boro	17,384.23	....	1,639,238.70	....	....	5,060,606.50	....	....	....
16. Scotch Plains Twp.	13,864.53	....	4,288,255.05	....	....	....	14,160,114.16	....	....
17. Springfield Twp.	13,738.42	....	3,454,107.51	....	....	4,157,471.00	3,876,507.35	....	....
18. Summit City	30,862.52	....	6,506,186.23	....	....	11,685,724.00	....	933,735.25	....
19. Union Twp.	33,807.78	....	9,853,429.96	....	....	19,881,132.00	....	....	....
20. Westfield Town	18,322.51	....	6,756,849.47	....	....	19,432,787.00	....	....	....
21. Winfield Twp.	....	....	30,678.84	....	....	341,822.00	....	....	....
Totals	$467,603.23	....	$85,135,758.00	....	....	$165,943,768.20	$37,034,575.59	$3,379,931.45	....

TABLE OF EQUALIZED VALUATIONS
YEAR 1985

Promulgated by the Director, Division of Taxation, as of October 1, 1985, for use by the Commissioner of Education in the calculation and distribution of State School Aid, under Chapter 86, Laws of 1954 (N.J.S.A. 54:1-35.1, et seq.)

A Table of Equalized Valuation reflecting revisions results from appeals filed with the State Division of Tax Appeals will be published subsequently, and will be available upon request at the Local Property and Public Utility Branch. Division of Taxation Building, Trenton, New Jersey 08646.

Abstract of Ratables and Exemptions in the County of Union, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Berkeley Heights Twp.	$ 3,012,474.37	$ 17,100,730.45	$ 77,024,100	$ 1,000,000.00	$ 2,086,608.63	$ 130,000.00	$ 3,216,608.63	$ 32,250.00	$ 47,600.00
2. Clark Twp.	2,468,143.32	15,006,383.82	87,369,520	568,000.00	2,566,964.13	150,000.00	3,284,964.13	90,750.00	87,700.00
3. Cranford Twp.	5,424,273.62	22,796,335.01	71,427,700	916,471.00	4,216,558.16	230,914.11	5,363,943.27	141,750.00	105,850.00
4. Elizabeth City	15,940,931.37	45,264,682.11	773,670,400	4,114,620.54	34,863,764.25	1,650,000.00	40,628,384.79	513,250.00	109,950.00
5. Fanwood, Boro	1,298,347.83	6,942,900.60	6,990,630	300,000.00	1,046,385.55	110,000.00	1,456,385.55	25,500.00	32,800.00
6. Garwood Boro	1,096,675.10	3,941,279.00	11,503,700	300,000.00	755,385.34	20,000.00	1,075,385.34	60,750.00	18,100.00
7. Hillside Twp.	5,685,306.52	14,799,050.60	38,796,300	500,000.00	4,424,358.43	350,000.00	5,274,358.43	151,750.00	54,750.00
8. Kenilworth Boro	891,418.18	7,326,322.91	29,213,600	570,000.00	1,457,995.00	210,000.00	2,237,995.00	88,500.00	36,550.00
9. Linden City	961,243.23	29,688,394.42	184,474,600	5,550,000.00	22,685,402.12	450,000.00	28,685,402.12	490,750.00	126,750.00
10. Mountainside Boro	1,454,282.83	9,079,649.93	127,377,600	870,000.00	1,196,553.65	90,000.00	2,156,553.65	28,500.00	33,100.00
11. New Providence Boro	3,154,969.62	14,335,747.47	59,190,400	773,000.00	1,740,808.58	84,000.00	2,597,808.58	35,250.00	50,450.00
12. Plainfield City	10,379,128.04	24,269,700.06	85,615,000	1,200,000.00	9,490,762.52	1,350,000.00	12,040,762.52	147,500.00	64,550.00
13. Rahway City	7,143,937.56	20,018,569.36	67,965,100	200,000.00	5,099,159.64	368,338.00	5,667,497.64	250,750.00	96,350.00
14. Roselle Boro	5,011,190.88	12,787,959.95	72,963,400	400,000.00	2,550,188.43	300,000.00	3,250,188.43	177,000.00	58,850.00
15. Roselle Park Boro	2,528,701.44	9,228,546.64	35,238,200	500,000.00	1,272,350.62	90,000.00	1,862,350.62	126,000.00	42,000.00
16. Scotch Plains Twp.	2,815,220.39	21,263,589.60	189,059,000	2,000,000.00	2,372,201.36	260,000.00	4,632,201.36	83,500.00	79,450.00
17. Springfield Twp.	3,599,552.88	15,087,638.74	66,389,000	743,000.00	2,360,623.92	240,000.00	3,343,623.92	86,000.00	58,800.00
18. Summit City	4,854,426.21	23,980,071.69	200,309,900	3,280,579.75	4,402,264.96	350,000.00	8,032,844.71	71,500.00	57,100.00
19. Union Twp.	12,300,286.20	42,034,848.16	170,769,100	680,000.00	9,434,600.34	618,000.00	10,732,600.34	567,000.00	201,800.00
20. Westfield Town	4,682,845.37	30,872,481.84	87,027,200	1,700,000.00	5,054,000.00	200,000.00	6,954,000.00	113,250.00	102,750.00
21. Winfield Twp.	203,908.04	576,406.88	494,600	5,520.96	163,538.00	…………	169,058.96	…………	…………
Totals	$94,907,263.00	$386,401,296.24	$2,442,889,050	$26,171,192.25	$119,240,473.63	$7,251,252.11	$152,662,917.99	$3,281,500.00	$1,465,250.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ………… $37,397,141.00

Rate per $100 to be applied to Column II for apportionment of County Taxes ………… .5456447917

County Percentage Level of Taxable Value of Real Property in Effect ………… 100%

Net County Taxes Apportioned (12A CII) ………… $85,135,758.00

‡Adjustments (Net Total 12A IIb) ± ………… 467,603.23

Total County Taxes Apportioned (Including Adjustments—Total 12A I) ………… $85,603,361.23

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1985

TAXING DISTRICT	1		2	3	4	5	6
	Taxable Value						
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2—3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Allamuchy Twp.	$ 18,685,650	$ 53,722,400	$ 72,408,050	....	$ 72,408,050	$ 857,700	$ 73,265,750
2. Alpha Boro	9,399,600	35,809,970	45,209,570	....	45,209,570	194,087	45,403,657
3. Belvidere Town	7,727,273	36,649,386	44,376,659	....	44,376,659	2,012,843	46,389,502
4. Blairstown Twp.	41,259,430	66,901,639	108,161,069	$ 7,950	108,153,119	111,825	108,264,944
5. Franklin Twp.	16,027,563	39,514,697	55,542,260	8,700	55,533,560	1,099,059	56,632,619
6. Frelinghuysen Twp.	12,700,065	24,594,355	37,294,420	....	37,294,420	351,162	37,645,582
7. Greenwich Twp.	7,496,850	22,769,850	30,266,700	....	30,266,700	258,683	30,525,383
8. Hackettstown Twp.	62,570,775	148,002,050	210,572,825	....	210,572,825	4,098,853	214,671,678
9. Hardwick Twp.	13,020,280	22,357,125	35,377,405	....	35,377,405	292,699	35,670,104
10. Harmony Twp.	17,427,007	32,915,365	50,342,372	48,850	50,293,522	348,143	50,641,665
11. Hope Twp.	10,899,180	25,284,280	36,183,460	....	36,183,460	816,639	37,000,099
12. Independence Twp.	16,244,390	42,229,121	58,473,511	35,730	58,437,781	617,496	59,055,277
13. Knowlton Twp.	17,739,225	38,691,500	56,430,725	....	56,430,725	741,153	57,171,878
14. Liberty Twp.	9,810,362	22,654,146	32,464,508	....	32,464,508	177,572	32,642,080
15. Lopatcong Twp.	32,531,561	82,456,798	114,988,359	7,730	114,980,629	926,545	115,907,174
16. Mansfield Twp.	25,315,850	60,511,957	85,827,807	8,500	85,819,307	918,952	86,738,259
17. Oxford Twp.	7,034,305	16,992,900	24,027,205	113,950	23,913,255	278,171	24,191,426
18. Pahaquarry Twp.	67,950	....	67,950	....	67,950	13,284	81,234
19. Phillipsburg Town	38,749,595	171,830,810	210,580,405	2,192,495	208,387,910	3,952,940	212,340,850
20. Pohatcong Twp.	14,922,788	47,616,761	62,539,549	....	62,539,549	595,712	63,135,261
21. Washington Boro	23,949,058	73,912,200	97,861,258	4,200	97,857,058	3,105,702	100,962,760
22. Washington Twp.	32,709,900	81,945,520	114,655,420	....	114,655,420	1,232,907	115,888,327
23. White Twp.	18,477,875	82,771,685	101,249,560	517,800	100,731,760	496,189	101,227,949
Totals	$454,766,532	$1,230,343,515	$1,684,901,047	$2,945,905	$1,681,955,142	$23,498,316	$1,705,453,458

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1985 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	Add Underpayment
1. Allamuchy Twp.	$ 3.150	$ 80.45	$ 1,267	....	$ 49,385,276	$ 122,652,293	$ 842,893.50	....	....
2. Alpha Boro	2.610	89.64	262	....	6,575,562	51,979,481	357,214.41	....	....
3. Belvidere Town	3.860	77.25	10,161	....	16,281,751	62,681,414	430,760.45	....	....
4. Blairstown Twp.	1.150	65.05	....	....	62,919,545	171,184,489	1,176,417.42	....	....
5. Franklin Twp.	2.550	88.92	166	....	9,802,657	66,435,442	456,558.95	....	....
6. Frelinghuysen Twp.	3.060	71.77	....	....	16,065,684	53,711,266	369,115.62	....	....
7. Greenwich Twp.	3.890	56.76	1,060	....	24,356,628	54,883,071	377,168.52	....	....
8. Hackettstown Twp.	2.760	96.82	476	....	10,015,304	224,687,458	1,544,101.58	....	....
9. Hardwick Twp.	2.590	86.46	....	....	5,952,882	41,622,986	286,042.30	....	....
10. Harmony Twp.	3.440	64.64	4,597	....	30,303,917	80,950,179	556,307.41	....	....
11. Hope Twp.	3.540	64.35	....	....	20,926,846	57,926,945	398,086.69	....	....
12. Independence Twp.	3.450	66.10	785	....	31,273,790	90,329,852	620,766.59	....	....
13. Knowlton Twp.	2.470	94.37	262	....	4,949,871	62,122,011	426,916.11	....	....
14. Liberty Twp.	4.050	61.86	152	....	20,530,627	53,172,859	365,415.57	....	....
15. Lopatcong Twp.	2.740	86.29	4,202	....	21,317,937	137,229,313	943,069.99	....	....
16. Mansfield Twp.	3.810	59.27	774	....	61,022,573	147,761,606	1,015,450.22	....	....
17. Oxford Twp.	3.900	71.87	....	....	10,589,618	34,781,044	239,022.98	....	....
18. Pahaquarry Twp.	20.030	13.33	....	....	509,304	590,538	4,058.31	....	....
19. Phillipsburg Town	3.520	84.06	360,451	....	55,174,606	267,875,907	1,840,902.09	....	....
20. Pohatcong Twp.	3.190	70.15	3,461	....	28,963,309	92,102,031	632,945.39	....	....
21. Washington Boro	4.040	76.22	36,465	....	34,346,528	135,345,753	930,125.75	....	....
22. Washington Twp.	2.520	95.47	465	....	7,920,259	123,809,051	850,843.00	....	....
23. White Twp.	2.630	77.11	3,673	....	33,234,473	134,466,095	924,080.45	....	....
Totals	....	....	$428,679	....	$562,418,947	2,268,301,084	$15,588,263.30	....	....

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Allamuchy Twp.	$ 2,102.25	....	$ 840,791.25	$ 43,382.67	....	$ 1,393,635.00	....	....	....
2. Alpha Boro	22.02	....	357,192.39	....	....	692,181.00	....	....	....
3. Belvidere Town	3,371.89	....	427,388.56	....	....	1,120,807.50	....	....	....
4. Blairstown Twp.	....	....	1,176,417.42	60,548.72	....	....	....	....	....
5. Franklin Twp.	55.70	....	456,503.25	23,498.51	....	469,561.00	$ 489,350.97	....	....
6. Frelinghuysen Twp.	50.28	....	369,065.34	18,997.92	....	372,806.00	390,637.31	....	....
7. Greenwich Twp.	1,369.22	....	375,799.30	19,412.39	....	713,675.75	....	....	....
8. Hackettstown Twp.	3,291.56	....	1,540,810.02	....	....	3,130,755.82	....	....	....
9. Hardwick Twp.	....	....	286,042.30	14,722.24	....	299,185.00	289,590.08	....	....
10. Harmony Twp.	70.71	....	556,236.70	28,632.44	....	1,108,572.50	....	....	....
11. Hope Twp.	5,005.00	....	393,081.69	20,489.02	....	857,363.00	....	....	....
12. Independence Twp.	5,726.76	....	615,039.83	31,950.08	....	1,149,114.00	....	....	....
13. Knowlton Twp.	380.41	....	426,535.70	21,972.83	....	549,627.00	413,002.53	....	....
14. Liberty Twp.	14.40	....	365,401.17	18,807.48	....	746,417.00	....	....	....
15. Lopatcong Twp.	....	....	943,069.99	48,538.63	....	1,711,210.22	....	....	....
16. Mansfield Twp.	....	....	1,015,450.22	52,263.94	....	937,680.00	1,212,470.19	....	....
17. Oxford Twp.	31.51	....	238,991.47	12,302.21	....	483,672.00	....	....	....
18. Pahaquarry Twp.	....	....	4,058.31	208.88	....	....	....	....	....
19. Phillipsburg Town	274.12	....	1,840,627.97	....	....	3,375,044.00	....	....	....
20. Pohatcong Twp.	3,672.25	....	629,273.14	32,576.90	....	1,031,065.00	....	....	....
~~21. Washington Boro~~	7,890.24	....	922,235.51	....	....	1,021,157.83	996,549.15	....	....
22. Washington Twp.	3,177.29	....	847,665.71	43,791.82	....	827,163.00	978,503.19	....	....
~~23. White Twp.~~	16.67	....	924,063.78	47,561.32	....	1,686,207.00	....	....	....
Totals	$36,522.28	....	$15,551,741.02	$539,658.00	....	$23,676,899.62	$4,770,103.42	....	....

(1) 1,003,968.00 (40:48-17.3) (2) 1,232,094.41 (40:48-17.3) (3) 102,817.79 (40:48-17.3)

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1985 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate Is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Allamuchy Twp.	$ 28,661.00	$ 2,306,469.92	$ 6,815,600	$ 386,650.00	$ 331,877.90	$ 10,000.00	$ 728,527.90	$ 5,500.00	$ 7,950.00
2. Alpha Boro	135,234.85	1,184,608.24	4,557,400	184,880.00	296,243.51	30,000.00	511,123.51	42,500.00	10,700.00
3. Belvidere Town	242,093.04	1,790,289.10	10,110,100	200,000.00	501,614.44	75,000.00	776,614.44	24,750.00	9,300.00
4. Blairstown Twp.	....	1,236,966.14	21,313,200	1,088,722.47	3,683,354.53	57,000.00	4,829,077.00	26,750.00	13,450.00
5. Franklin Twp.	....	1,438,913.73	9,976,510	359,595.87	314,041.73	90,000.00	763,637.60	17,500.00	5,800.00
6. Frelinghuysen Twp.	....	1,151,506.57	2,504,500	185,000.00	170,398.22	90,000.00	445,398.22	8,000.00	3,850.00
7. Greenwich Twp.	76,500.00	1,185,387.44	1,551,950	112,049.71	226,890.26	60,000.00	398,939.97	15,250.00	5,300.00
8. Hackettstown Twp.	1,236,579.57	5,908,145.41	32,325,225	391,000.00	1,286,208.33	145,216.83	1,822,425.16	38,250.00	23,700.00
9. Hardwick Twp.	32,000.00	921,539.62	3,755,400	86,970.17	108,934.67	55,000.00	250,904.84	5,750.00	3,250.00
10. Harmony Twp.	45,000.00	1,736,441.64	4,271,105	92,396.87	268,338.13	125,000.00	485,735.00	28,000.00	9,350.00
11. Hope Twp.	36,000.00	1,306,933.71	2,157,350	96,528.33	249,043.67	99,000.00	444,572.00	9,000.00	4,650.00
12. Independence Twp.	240,803.80	2,036,907.71	7,523,050	166,000.00	247,385.22	82,000.00	495,385.22	15,000.00	8,700.00
13. Knowlton Twp.	....	1,411,138.06	3,664,000	190,027.19	303,198.11	115,000.00	608,225.30	20,000.00	6,400.00
14. Liberty Twp.	190,775.12	1,321,400.77	2,227,759	....	161,418.52	100,000.00	261,418.52	16,000.00	5,800.00
15. Lopatcong Twp.	472,525.19	3,175,344.03	4,561,730	375,000.00	817,585.07	76,829.91	1,269,414.98	45,750.00	16,750.00
16. Mansfield Twp.	82,400.00	3,300,264.35	9,368,691	400,000.00	794,840.40	234,948.27	1,429,788.67	29,250.00	11,850.00
17. Oxford Twp.	208,046.00	943,011.68	4,095,300	75,000.00	222,986.31	90,000.00	387,986.31	24,500.00	4,500.00
18. Pahaquarry Twp.	12,000.00	16,267.19	1,461,025	29,409.12	18,890.88	....	48,300.00	....	....
19. Phillipsburg Town	2,252,101.99	7,467,773.96	55,811,585	445,000.00	2,845,037.57	223,586.64	3,513,624.21	198,250.00	52,550.00
20. Pohatcong Twp.	318,000.00	2,010,915.04	2,377,400	270,000.00	562,311.13	101,320.99	933,632.12	43,750.00	17,300.00
21. Washington Boro	1,135,481.47	4,075,423.96	9,019,000	250,000.00	962,158.98	181,856.02	1,394,015.00	52,250.00	13,550.00
22. Washington Twp.	218,000.00	2,915,123.72	14,086,700	380,000.00	433,997.38	131,973.61	945,970.99	34,250.00	17,200.00
23. White Twp.	....	2,657,832.10	6,864,750	265,356.36	324,007.96	85,000.00	674,364.32	17,000.00	8,900.00
Totals	$6,962,202.03	$51,500,604.09	$220,399,330	$6,029,586.09	$15,130,762.92	2,258,732.27	$23,419,081.28	717,250.00	262,800.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $10,086,370.98
Rate per $100 to be applied to Column II for apportionment of County Taxes 0.68722197
Net County Taxes Apportioned (12A III) $15,551,741.02
*Adjustments (Net Total 12A IIb) 36,522.28

Total County Taxes Apportioned (Including Adjustments—Total 12A I) $15,588,263.30
*Net Overpayments are added to the Net Taxes Apportioned
Net Underpayments are deducted from the Net Taxes Apportioned.
Rate per $100 to be applied to Column II ;for apportionment of Library Taxes 0.03537045

DIVISION OF TAXATION—DEPARTMENT OF THE TREASURY—STATE OF NEW JERSEY
STATE EQUALIZATION TABLE—R.S. 54:1-33
FOR THE YEAR 1985

COUNTY	ASSESSED VALUE OF PERSONAL PROPERTY	ASSESSED VALUE OF REAL PROPERTY	PERCENTAGE BY WHICH ASSESSED VALUE OF REAL PROPERTY SHOULD BE INCREASED	*TRUE VALUE OF REAL PROPERTY
*ATLANTIC	$ 72,779,433	$ 8,970,512,111	5.65%	$ 9,477,561,660
*BERGEN	200,439,202	23,612,289,204	48.32	35,022,677,550
*BURLINGTON	102,334,292	6,965,098,014	13.64	7,914,884,107
*CAMDEN	126,895,624	6,053,130,945	50.76	9,125,781,615
*CAPE MAY	46,229,718	6,589,825,804	-1.31	6,503,331,495
CUMBERLAND	33,988,556	1,526,145,538	30.60	1,993,137,701
ESSEX	190,984,600	10,314,889,800	56.59	16,152,348,575
*GLOUCESTER	56,544,601	3,838,566,350	18.19	4,536,776,208
**HUDSON	66,426,838	5,061,648,547	55.06	7,848,733,985
*HUNTERDON	50,999,272	3,122,773,489	12.92	3,526,166,993
MERCER	81,029,913	4,660,240,965	64.96	7,687,629,437
*MIDDLESEX	211,241,593	14,618,353,800	23.30	18,025,097,164
*MONMOUTH	209,196,446	14,674,832,340	7.99	15,847,551,123
*MORRIS	231,029,448	13,832,559,055	28.98	17,841,556,888
*OCEAN	129,514,181	11,290,951,723	19.32	13,472,081,760
PASSAIC	61,876,404	5,278,160,116	99.88	10,549,990,238
*SALEM	20,605,257	824,820,935	48.50	1,224,860,313
SOMERSET	72,365,618	6,690,466,129	32.24	8,847,482,318
*SUSSEX	43,198,219	2,888,995,218	19.40	3,449,546,529
*UNION	127,141,398	11,634,284,012	28.70	14,973,338,497
WARREN	23,498,316	1,681,955,142	29.53	2,178,698,370
TOTALS	$2,158,318,929	$164,130,499,237		$216,199,232,526

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*Adjustments were made to take into consideration the effect of Revaluation or Reassessment programs adopted in 1984 by several taxing districts.

**Hudson County
Hoboken City—Estimated
Jersey City City—Estimated
Kearny Town—Estimated—Revalued District
Union City City—Estimated

John R. Baldwin, Director
Division of Taxation

Compilation of Equalized Valuations in the State of New Jersey, as of October 1, 1985
As Amended by the New Jersey Tax Court

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	$ 8,972,844,961	85.12%	$ 10,541,600,650	$ 186,907	$ 72,779,433	$ 10,614,566,990
Bergen	23,612,289,204	59.41	39,746,657,848	2,567,255	200,439,202	39,949,664,305
Burlington	6,965,098,014	82.20	8,473,717,248	76,284	102,334,292	8,576,127,824
Camden	6,053,130,945	61.92	9,775,363,432	2,646,532	126,895,624	9,904,905,588
Cape May	6,589,825,604	96.88	6,802,013,284	19,317	46,229,718	6,848,262,319
Cumberland	1,526,145,538	70.72	2,158,025,143	226,050	33,988,556	2,192,239,749
Essex	10,314,889,800	56.77	18,168,837,304	21,076,289	190,984,600	18,380,898,193
Gloucester	3,838,566,350	81.62	4,703,177,266	133,978	56,544,601	4,759,855,845
Hudson	5,081,648,547	54.87	9,260,910,888	31,967,957	66,426,838	9,359,305,683
Hunterdon	3,122,773,489	79.91	3,907,638,527	69,931	50,999,272	3,958,707,730
Mercer	4,660,240,965	55.76	8,357,042,896	2,490,797	81,029,913	8,440,563,606
Middlesex	14,618,353,800	73.70	19,835,181,608	8,902,850	211,241,593	20,055,326,051
Monmouth	14,674,886,500	84.62	17,343,115,591	420,383	209,196,456	17,552,732,430
Morris	13,832,559,055	69.82	19,812,859,308	907,571	231,029,448	20,044,796,327
Ocean	11,290,951,723	76.77	14,706,677,972	428,721	129,514,181	14,836,620,874
Passaic	5,278,160,116	44.88	11,759,951,368	1,042,732	61,876,404	11,822,870,504
Salem	824,820,935	64.73	1,274,306,624	59,627	20,605,257	1,294,971,508
Somerset	6,690,466,129	68.64	9,747,890,420	772,936	72,365,618	9,821,028,974
Sussex	2,889,091,658	76.31	3,786,203,799	5,374	43,198,219	3,829,407,392
Union	11,634,284,012	69.16	16,823,022,260	12,586,855	127,141,398	16,962,750,513
Warren	1,681,955,142	72.45	2,321,531,575	426,679	23,498,316	2,345,456,570
Totals	$164,152,982,687	68.60%	$239,305,705,013	$87,037,025	$2,158,318,939	$241,551,060,977

*Exclusive of Class II Railroad Property

Atlantic County, 1985 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Absecon City	$ 212,952,200	100.05%	$ 212,845,777	$ 11,426	$ 1,519,966	$ 214,377,169
Atlantic City City	5,044,907,740	112.84	4,470,850,532	110,421	24,702,400	4,495,663,353
Brigantine City	325,455,600	51.48	632,198,135	....	2,056,451	634,254,586
Buena Boro.	87,021,500	113.29	76,813,046	741	2,099,240	78,913,027
Buena Vista Twp.	63,011,425	45.61	138,152,653	1,350	723,085	138,877,088
Corbin City City	4,138,500	50.64	8,172,393	84	42,300	8,214,777
Egg Harbor City	48,831,900	64.87	75,276,553	....	2,137,879	77,414,432
Egg Harbor Twp.	363,907,585	56.79	640,795,184	....	5,277,566	646,072,750
Estell Manor City	18,472,133	45.97	40,183,017	....	188,990	40,372,007
Folsom Boro.	16,519,170	28.52	57,921,353	652	476,561	58,398,566
Galloway Twp.	203,772,700	41.41	492,085,728	528	3,569,258	495,655,514
Hamilton Twp.	217,021,717	57.03	380,539,570	....	4,099,930	384,639,500
Hammonton Town	86,731,660	28.28	306,689,038	40,313	2,293,140	309,022,491
Linwood City	233,271,900	95.41	244,494,183	....	1,195,065	245,689,248
Longport Boro.	263,174,150	96.94	271,481,483	....	239,662	271,721,145
Margate City City	604,091,200	80.70	748,564,064	....	1,057,297	749,621,361
Mullica Twp.	145,273,406	115.22	126,083,496	....	1,749,500	127,832,996
Northfield City	152,001,400	58.22	261,081,072	....	809,322	261,890,394
Pleasantville City	230,454,775	80.46	286,421,545	21,392	10,443,029	296,885,966
Port Republic City	33,616,100	110.41	30,446,608	....	389,233	30,835,841
Somers Point City	193,113,100	58.55	329,825,961	....	3,777,157	333,603,118
Ventnor City	413,539,500	60.73	680,947,637	....	3,710,016	684,657,653
Weymouth Twp.	11,565,600	38.90	29,731,620	....	222,386	29,954,006
Totals	$8,972,844,961	85.12%	$10,541,600,650	$186,907	$72,779,433	$10,614,566,990

*Exclusive of Class II Railroad Property

Bergen County, 1985 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allendale Boro.	$ 196,691,800	54.51%	$ 360,836,177	$ 12,378	$ 884,529	$ 361,733,084
Alpine Boro.	236,478,500	84.94	278,406,522	....	807,202	279,213,724
Bergenfield Boro.	388,558,010	47.92	810,847,266	3,004	1,174,159	812,024,429
Bogota Boro.	122,813,020	53.63	229,000,597	5,675	462,770	229,469,042
Carlstadt Boro.	460,457,600	65.95	698,191,964	73,505	1,536,689	699,802,158
Cliffside Park Boro.	748,078,800	91.27	819,632,738	....	5,201,174	824,833,912
Closter Boro.	314,780,100	74.63	421,787,619	....	5,238,071	427,025,690
Cresskill Boro.	162,130,265	38.09	425,650,473	....	288,684	425,939,157
Demarest Boro.	164,974,600	58.19	283,510,225	....	366,519	283,876,744
Dumont Boro.	294,349,900	54.31	541,981,035	397	4,148,041	546,129,473
Elmwood Park Boro.	369,983,150	55.28	669,289,345	1,165	1,464,630	670,755,140
East Rutherford Boro.	226,401,800	63.46	356,763,000	22,868	4,009,031	360,794,899
Edgewater Boro.	132,028,373	41.05	321,628,192	356	226,866	321,855,414
Emerson Boro.	172,881,520	55.97	308,882,473	....	663,932	309,546,405
Englewood City	549,304,400	56.94	964,707,411	....	12,570,149	977,277,560
Englewood Cliffs Boro.	322,674,600	37.00	872,093,514	....	818,509	872,912,023
Fairlawn Boro.	780,043,150	56.14	1,389,460,545	51,151	7,101,156	1,396,612,852
Fairview Boro.	174,328,900	57.74	301,920,506	4,335	447,446	302,372,287
Fort Lee Boro.	1,144,863,087	64.19	1,783,553,649	....	9,933,271	1,793,486,920
Franklin Lakes Boro.	539,153,500	61.84	871,852,361	....	1,299,150	873,151,511
Garfield City	427,012,700	66.36	643,479,054	739	1,845,123	645,324,916
Glen Rock Boro.	274,493,880	48.61	564,686,032	8,208	865,350	565,559,590
Hackensack City	691,122,800	54.35	1,271,615,087	60,961	16,850,140	1,288,526,188
Harrington Park Boro.	113,781,400	48.27	235,718,666	116	220,847	235,939,629
Hasbrouck Hghts. Boro.	282,402,300	56.08	503,570,435	547	1,132,047	504,703,029
Haworth Boro.	87,436,000	40.83	214,146,461	1,870	211,883	214,360,214
Hillsdale Boro.	201,132,520	45.92	438,006,359	1,010	4,877,847	442,885,216
Hohokus Boro.	255,247,200	85.93	297,040,847	9,961	874,258	297,925,066
Leonia Boro.	158,707,200	49.16	322,838,080	764	608,969	323,447,813
Little Ferry Boro.	195,291,868	59.25	329,606,528	....	4,650,613	334,257,141
Lodi Boro.	414,190,000	66.30	624,720,965	8,615	2,097,201	626,826,781
Lyndhurst Twp.	605,623,600	75.68	800,242,600	80,167	1,842,099	802,164,866
Mahwah Twp.	377,702,795	45.06	838,221,915	158,273	8,435,675	846,815,863
Maywood Boro.	200,631,400	54.66	367,053,421	1,101	849,843	367,904,365
Midland Park Boro.	165,605,300	53.21	311,229,656	194	1,082,652	312,312,502

Montvale Boro.	568,682,800	95.00	598,613,474	....	1,607,625	600,221,099
Moonachie Boro.	177,548,300	57.21	310,344,870	42,393	910,040	311,297,303
New Milford Boro.	277,517,930	53.43	519,404,698	....	565,738	519,970,436
North Arlington Boro.	253,644,012	58.51	433,505,404	1,732	546,582	434,053,718
Northvale Boro.	142,232,847	49.85	285,321,659	967	296,841	285,619,467
Norwood Boro.	122,765,835	44.77	274,214,507	629	660,209	274,875,345
Oakland Boro.	256,494,700	45.39	565,090,769	....	1,797,729	566,888,498
Old Tappan Boro.	124,570,460	47.86	260,280,944	....	233,384	260,514,328
Oradell Boro.	198,560,388	39.80	498,895,447	337	1,097,743	499,993,527
Palisade Park Boro.	321,379,300	68.46	469,440,987	....	495,844	469,936,831
Paramus Boro.	884,293,500	47.19	1,873,900,191	....	4,422,946	1,878,323,137
Park Ridge Boro.	360,876,500	92.61	389,673,361	540	1,884,348	391,558,249
Ramsey Boro.	393,634,300	52.07	755,971,385	7,058	4,537,338	760,515,781
Ridgefield Boro.	285,575,325	51.69	552,476,930	1,818,516	865,674	555,161,120
Ridgefield Park Village ...	175,323,800	48.22	363,591,456	17,057	389,251	363,997,764
Ridgewood Village	822,896,700	58.83	1,398,770,525	7,033	8,314,668	1,407,092,226
Riveredge Boro.	239,328,022	53.84	444,517,129	1,966	5,373,932	449,893,027
Rivervale Twp.	178,068,800	38.94	457,289,676	....	363,048	457,652,724
Rochelle Park Twp.	162,837,400	58.66	277,500,682	....	32,684,923	310,185,605
Rockleigh Boro.	82,549,800	80.96	101,963,686	....	288,542	102,252,228
Rutherford Boro.	329,668,425	49.78	662,250,753	12,992	7,158,698	669,422,443
Saddle Brook Twp.	391,159,000	60.56	645,903,236	51,711	1,249,396	647,204,343
Saddle River Boro.	376,601,500	82.36	457,262,627	....	1,012,472	458,275,099
So. Hackensack Twp.	114,548,382	60.34	189,838,220	1,990	371,589	190,211,799
Teaneck Twp.	1,173,852,000	81.38	1,442,433,030	10,073	4,700,350	1,447,143,453
Tenafly Boro.	787,523,700	84.72	929,560,552	....	1,820,177	931,380,729
Teterboro Boro.	130,045,190	65.60	198,239,619	52,191	1,329,976	199,621,786
Upper Saddle Riv. Boro.	330,579,050	53.26	620,689,166	....	1,877,137	622,566,303
Waldwick Boro.	192,676,400	47.04	409,605,442	29,140	467,027	410,101,609
Wallington Boro.	148,982,300	52.24	285,188,170	583	722,932	285,911,685
Washington Twp.	230,146,800	53.26	432,119,414	....	354,736	432,474,150
Westwood Boro.	245,672,000	55.01	446,595,165	....	886,921	447,482,086
Woodcliff Lake Boro.	378,347,800	86.86	435,583,468	5,800	2,283,769	437,873,037
Wood Ridge Boro.	302,161,200	82.50	366,256,000	17,167	1,010,614	367,283,781
Wyckoff Twp.	500,186,900	54.24	922,173,488	....	2,770,478	924,943,966
Totals	$23,612,269,204	59.41%	$39,746,637,848	$2,587,255	$200,439,202	$39,949,664,305

*Exclusive of Class II Railroad Property

Burlington County, 1985 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bass River Twp.	$ 43,553,600	89.96%	$ 48,414,406	$	$ 930,972	$ 49,345,378
Beverly City	38,282,165	86.20	44,410,864	....	213,300	44,624,164
Bordentown City	59,160,800	70.04	84,467,162	3,774	305,477	84,776,413
Bordentown Twp.	208,743,700	98.30	212,353,713	1,992	4,171,088	216,526,793
Burlington City	146,658,995	62.88	233,236,315	34,575	3,975,273	237,246,163
Burlington Twp.	349,793,800	101.01	346,296,208	7,111	2,523,576	348,826,895
Chesterfield Twp.	64,907,900	90.41	71,792,833	....	1,130,315	72,923,148
Cinnaminson Twp.	390,219,134	88.55	440,676,605	....	4,035,723	444,712,328
Delanco Twp.	67,906,000	74.19	91,532,552	....	358,921	91,891,473
Delran Twp.	262,025,350	83.91	312,269,515	7,236	2,714,097	314,990,848
Eastampton Twp.	43,081,965	61.35	70,223,252	....	433,942	70,657,194
Edgewater Park Twp.	168,957,365	100.78	167,649,697	....	928,617	168,578,314
Evesham Twp.	568,147,100	78.32	725,417,646	....	10,887,204	736,304,850
Fieldsboro Boro.	10,871,700	106.24	10,233,151	....	51,973	10,285,124
Florence Twp.	238,414,990	116.27	205,052,886	3,447	2,188,858	207,245,191
Hainesport Twp.	80,718,600	91.51	88,207,409	185	1,169,139	89,376.733
Lumberton Twp.	85,516,350	76.69	111,509,128	....	878,670	112,387,798
Mansfield Twp.	69,470,730	84.34	82,369,848	....	2,229,183	84,599,031
Maple Shade Twp.	347,958,550	89.02	390,876,825	2,656	1,754,565	392,634,046
Medford Twp.	364,334,750	55.01	662,306,399	....	3,779,442	666,085,841

Medford Lakes Boro. .	128,805,100	95.49	134,888,575	....	637,507	135,526,082
Moorestown Twp.	661,454,900	91.36	724,009,304	1,790	15,398,373	739,409,467
Mt. Holly Twp.	110,905,804	61.14	181,396,474	13,416	4,350,577	185,760,467
Mt. Laurel Twp.	458,091,655	60.81	753,316,321	....	4,139,841	757,456,162
New Hanover Twp.	14,536,100	85.57	16,987,379	....	2,471,482	19,458,861
No. Hanover Twp.	49,997,300	72.79	68,687,045	....	619,626	69,306,671
Palmyra Boro.	153,937,050	100.23	153,583,807	102	799,312	154,383,221
Pemberton Boro.	19,156,385	100.12	19,133,425	....	655,702	19,789,127
Pemberton Twp.	276,040,525	71.76	384,671,858	....	4,247,772	388,919,630
Riverside Twp.	109,659,800	75.69	144,880,169	....	2,796,406	147,676,575
Riverton Boro.	45,144,800	61.22	73,741,914	....	288,721	74,030,635
Shamong Twp.	103,368,400	88.14	117,300,204	....	2,205,219	119,505,423
Southampton Twp.	242,190,467	97.39	248,681,042	....	4,738,189	253,419,231
Springfield Twp.	55,548,910	72.84	76,261,546	....	1,426,688	77,688,234
Tabernacle Twp.	150,390,850	91.56	164,253,877	....	1,148,035	165,401,912
Washington Twp.	20,901,600	85.55	24,432,028	....	1,067,587	25,499,615
Westampton Twp.	109,855,800	92.56	118,660,402	....	1,515,911	120,176,313
Willingboro Twp.	601,931,780	96.42	624,281,041	....	5,455,007	629,736,048
Woodland Twp.	29,049,394	92.34	31,459,166	....	836,749	32,295,915
Wrightstown Boro.	15,385,850	111.53	13,795,257	....	2,875,253	16,670,510
Totals	$6,965,098,014	82.20%	$8,473,717,248	$76,284	$102,334,292	$8,576,127,824

*Exclusive of Class II Railroad Property.

Camden County, 1985 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Audubon Boro.	$ 96,234,500	48.53%	$ 196,298,990	$	$ 410,168	$ 196,709,158
Audubon Park Boro.	3,798,600	100.98	3,761,735	....	56,324	3,818,059
Barrington Boro.	68,161,343	46.10	147,855,408	4,115	388,433	148,247,956
Bellmawr Boro.	167,682,750	65.99	254,103,273	29,882	1,072,587	255,205,742
Berlin Boro.	93,025,698	66.32	140,267,940	5,479	3,571,387	143,844,806
Berlin Twp.	62,135,650	58.25	106,670,644	....	489,638	107,160,282
Brooklawn Boro.	26,738,800	67.93	39,362,285	....	435,092	39,797,377
Camden City	224,820,376	45.17	497,720,558	2,453,003	28,955,330	529,128,891
Cherry Hill Twp.	1,256,752,820	51.55	2,437,929,816	....	11,902,462	2,449,832,278
Chesilhurst Boro.	15,412,174	75.11	20,519,470	....	189,572	20,709,042
Clementon Boro.	58,077,565	68.80	84,415,065	....	747,373	85,162,438
Collingswood Boro.	258,451,200	92.67	278,894,140	....	6,347,138	285,241,278
Gibbsboro Boro.	34,077,500	57.69	59,070,029	....	729,309	59,799,338
Gloucester City	123,401,400	69.03	178,764,885	10,466	3,881,866	182,657,217
Gloucester Twp.	520,383,585	59.98	867,595,173	....	5,771,218	873,366,391
Haddon Twp.	225,498,250	65.42	344,693,137	1,270	1,052,066	345,746,473
Haddonfield Boro.	434,512,400	87.51	496,528,854	....	11,861,105	508,389,959
Haddon Heights Boro.	101,094,300	49.90	202,593,788	6,580	690,743	203,291,111
Hi Nella Boro.	14,516,400	96.88	14,983,898	....	104,279	15,088,177
Laurel Springs Boro.	43,887,550	103.25	42,506,102	....	9,425,720	51,931,822

Lawnside Boro.	39,874,483	67.54	59,038,322	....	254,843	59,293,165
Lindenwold Boro.	272,723,700	103.62	263,196,005	32	2,373,814	265,569,851
Magnolia Boro.	52,999,130	66.38	79,842,016	....	274,140	80,116,156
Merchantville Boro.	89,496,500	100.34	89,193,243	2,113	11,335,184	100,530,540
Mount Ephraim Boro. ...	41,392,345	44.56	92,891,259	36	291,903	93,183,198
Oaklyn Boro.	47,462,400	58.76	80,773,315	6,214	161,777	80,941,306
Pennsauken Twp.	543,300,000	65.33	831,624,062	121,045	3,360,565	835,105,672
Pine Hill Boro.	90,380,600	76.19	118,625,279	....	873,342	119,498,621
Pine Valley Boro.	6,218,700	160.95	3,863,747	....	68,015	3,931,762
Runnemede Boro.	95,019,100	59.30	160,234,570	....	1,310,884	161,545,454
Somerdale Boro.	39,054,465	40.73	95,866,239	....	295,520	96,161,759
Stratford Boro.	100,217,900	64.43	155,545,398	....	1,057,864	156,603,262
Tavistock Boro.	2,780,300	128.51	2,163,489	....	4,923	2,168,412
Voorhees Twp.	365,137,546	52.26	698,694,118	....	2,762,880	701,456,998
Waterford Twp.	139,922,465	74.33	188,244,941	360	1,738,163	189,983,464
Winslow Twp.	282,860,050	69.45	407,285,889	5,937	12,598,624	419,890,450
Woodlynne Boro.	15,626,400	49.26	31,726,350	....	51,373	31,777,723
Totals	$6,053,130,945	61.92%	$9,775,363,432	$2,646,532	$126,895,624	$9,904,905,588*

*Exclusive of Class II Railroad Property.

Cape May County, 1985 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Avalon Boro.	$ 824,872,990	102.11%	$ 807,827,823	$	$ 3,375,793	$ 811,203,616
Cape May City	270,865,400	92.33	293,366,620	....	1,373,086	294,739,706
Cape May Point Boro. ...	51,352,400	85.23	60,251,555	....	56,458	60,308,013
Dennis Twp.	121,285,760	96.42	125,789,006	....	1,942,476	127,731,482
Lower Twp.	613,441,100	102.97	595,747,402	....	8,914,213	604,661,615
Middle Twp.	377,660,250	104.49	361,431,955	....	7,071,843	368,503,798
North Wildwood City	383,321,345	88.46	433,327,317	....	901,719	434,229,036
Ocean City City	1,835,726,590	103.16	1,779,494,562	16,972	7,261,772	1,786,773,306
Sea Isle City City	516,209,550	99.64	518,074,619	....	1,833,575	519,908,194
Stone Harbor Boro.	464,221,100	91.93	504,972,370	....	597,980	505,570,350
Upper Twp.	172,232,705	50.18	343,229,783	2,345	3,330,480	346,562,608
West Cape May Boro.	36,483,500	88.43	41,256,926	....	352,048	41,608,974
West Wildwood Boro.	28,017,000	88.47	31,668,362	....	61,234	31,729,596
Wildwood City	401,052,914	100.57	398,779,869	....	7,075,054	405,854,923
Wildwood Crest Boro.	465,246,200	96.12	484,026,425	....	904,967	484,931,392
Woodbine Boro.	27,837,000	122.26	22,768,690	....	1,177,020	23,945,710
Totals	$6,589,825,804	96.88%	$6,802,013,284	$19,317	$46,229,718	$6,848,262,319

*Exclusive of Class II Railroad Property.

Cumberland County, 1985 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bridgeton City	$ 161,913,650	89.19%	$ 181,537,897	$ 38,656	$ 5,190,110	$ 186,766,663
Commercial Twp.	37,824,377	74.89	50,506,579	117	1,812,152	52,318,848
Deerfield Twp.	27,190,900	63.90	42,552,269	....	888,504	43,440,773
Downe Twp.	19,754,200	59.44	33,233,849	164	552,536	33,786,549
Fairfield Twp.	30,228,000	50.67	59,656,602	1,312	485,162	60,143,076
Greenwich Twp.	16,253,600	75.29	21,587,993	....	298,038	21,886,031
Hopewell Twp.	65,542,400	87.87	74,590,190	....	1,144,390	75,734,580
Lawrence Twp.	23,477,299	49.68	47,257,043	3,164	1,068,572	48,328,779
Maurice River Twp.	58,437,512	81.05	72,100,570	8,680	1,504,256	73,613,506
Millville City	251,104,100	56.51	444,353,389	83,015	4,336,922	448,773,326
Shiloh Boro.	4,698,000	81.43	5,769,372	....	153,792	5,923,164
Stow Creek Twp.	19,258,100	80.21	24,009,600	....	533,592	24,543,192
Upper Deerfield Twp.	154,024,700	102.36	150,473,525	165	1,933,674	152,407,364
Vineland City	656,438,700	69.07	950,396,265	90,777	14,086,856	964,573,898
Totals	$1,526,145,538	70.72%	$2,158,025,143	$226,050	$33,988,556	$2,192,239,749

*Exclusive of Class II Railroad Property

Essex County, 1985 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Belleville Twp.	$ 443,850,400	58.63%	$ 757,036,330	$ 23,297	$ 5,004,000	$ 762,063,627
Bloomfield Twp.	430,545,600	35.43	1,215,200,677	60,905	4,073,600	1,219,335,182
Caldwell Boro. Twp.	103,503,900	44.20	234,171,719	....	3,112,000	237,283,719
Cedar Grove Twp.	258,001,600	52.56	490,870,624	2,196	812,500	491,685,320
East Orange City	361,017,000	65.74	549,158,807	430,382	17,212,100	566,801,289
Essex Fells Twp.	68,549,400	36.02	190,309,273	....	171,000	190,480,273
Fairfield Twp.	377,141,300	51.95	725,969,779	....	6,146,300	732,116,079
Glen Ridge Twp.	236,630,200	79.56	297,423,580	30,197	1,032,000	298,485,777
Irvington Twp.	301,336,600	48.08	626,740,017	113,197	10,460,200	637,313,414
Livingston Twp.	816,116,700	45.57	1,790,907,834	....	7,482,000	1,798,389,834
Maplewood Twp.	541,312,300	74.51	726,496,175	27,325	2,538,800	729,062,300
Millburn Twp.	1,550,672,300	85.69	1,809,630,412	31,589	13,587,000	1,823,249,001
Montclair Twp.	460,503,500	32.25	1,427,917,829	113,663	4,865,600	1,432,897,092
Newark City	932,976,100	41.16	2,266,705,782	19,900,318	85,322,700	2,371,928,800
North Caldwell Twp.	247,678,000	78.06	317,291,827	....	577,600	317,869,427
Nutley Twp.	486,270,000	52.50	926,228,571	11,585	5,816,400	932,056,556
Orange City Twp.	116,961,100	41.56	281,427,093	227,270	1,258,400	282,912,763
Roseland Boro.	218,927,000	49.08	446,061,532	1,825	1,022,600	447,085,957
South Orange Village Twp.	244,920,700	45.09	543,181,859	102,540	5,530,900	548,815,299
Verona Twp.	516,051,200	86.25	598,320,232	....	1,985,500	600,305,732
West Caldwell Twp.	289,578,200	50.92	568,692,459	....	1,324,300	570,016,759
West Orange Twp.	1,312,348,700	95.16	1,379,094,893	....	11,649,100	1,390,743,993
Totals	$10,314,889,800	56.77%	$18,168,837,304	$21,076,289	$190,984,600	$18,380,898,193

*Exclusive of Class II Railroad Property.

Gloucester County, 1985 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Clayton Boro.	$ 105,492,700	106.89%	$ 98,692,768	$ 924	$ 1,409,595	$ 100,103,287
Deptford Twp.	450,857,000	88.25	510,886,119	165	3,149,497	514,035,781
East Greenwich Twp.	105,007,600	98.13	107,008,662	206	1,866,708	108,875,576
Elk Twp.	65,096,200	107.82	60,374,884	119	985,948	61,360,951
Franklin Twp.	143,004,600	55.87	255,959,549	....	2,472,848	258,432,397
Glassboro Boro.	174,649,600	82.03	212,909,423	27,360	8,325,745	221,262,528
Greenwich Twp.	320,813,700	88.14	363,981,961	29,994	712,935	364,724,890
Harrison Twp.	58,118,000	67.38	86,254,081	....	1,551,555	87,805,636
Logan Twp.	96,105,600	63.90	150,400,000	....	893,776	151,293,776
Mantua Twp.	111,357,300	60.08	185,348,369	441	2,287,794	187,636,604
Monroe Twp.	407,960,500	100.32	406,659,191	....	9,784,694	416,443,885
National Park Boro.	47,493,100	102.32	46,416,243	....	222,414	46,638,657
Newfield Boro.	27,149,900	82.78	32,797,656	218	249,316	33,047,190
Paulsboro Boro.	97,086,400	73.86	131,446,520	1,008	1,623,883	133,071,411
Pitman Boro.	164,071,500	89.42	183,484,120	362	917,452	184,401,934
So. Harrison Twp.	39,106,500	102.01	38,337,908	12	720,145	39,058,065
Swedesboro Boro.	25,742,300	78.99	32,589,315	7,047	1,502,751	34,099,113
Washington Twp.	479,575,800	67.61	709,326,727	....	3,760,103	713,086,830
Wenonah Boro.	54,752,650	90.59	60,440,060	50	489,795	60,929,905
West Deptford Twp.	519,746,000	85.83	605,552,837	9,658	2,507,930	608,070,425
Westville Boro.	55,366,000	64.68	85,599,876	20,090	444,243	86,064,209
Woodbury City	196,992,900	93.49	210,710,129	35,879	8,629,149	219,375,157
Woodbury Heights Boro.	60,659,300	70.08	86,557,220	....	689,836	87,247,056
Woolwich Twp.	32,359,200	78.08	41,443,648	445	1,346,489	42,790,582
Totals	$3,838,566,350	81.62%	$4,703,177,266	$133,978	$56,544,601	$4,759,855,845

*Exclusive of Class II Railroad Property

Hudson County, 1985 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bayonne City	$ 411,435,000	34.88%	$1,179,572,821	$ 566,445	$ 5,192,702	$1,185,331,968
East Newark Boro.	16,433,825	47.30	34,743,816	....	458,431	35,202,247
Guttenberg Town	262,813,100	101.05	260,082,237	....	451,790	260,534,027
Harrison Town	88,361,450	33.44	264,238,786	551,346	809,787	265,599,919
Hoboken City	103,651,700	16.96	611,153,892	6,718,728	746,992	618,619,612
Jersey City City	767,858,224	32.63	2,353,227,778	15,947,782	20,746,873	2,389,922,433
Kearny Town	1,087,548,700	105.57	1,030,168,324	5,127,613	11,405,651	1,046,701,588
North Bergen Twp.	649,145,865	59.28	1,095,050,380	1,955,339	7,822,576	1,104,828,295
Secaucus Town	1,122,421,400	98.06	1,144,627,167	905,209	6,737,598	1,152,269,974
Union City City	278,321,400	49.31	564,431,961	18,760	10,874,554	575,325,275
Weehawken Twp.	115,998,244	41.23	281,344,274	176,735	463,337	281,984,346
West New York Town ...	177,659,639	40.17	442,269,452	....	716,547	442,985,999
Totals	$5,081,648,547	54.87%	$9,260,910,888	$31,967,957	$66,426,838	$9,359,305,683

*Exclusive of Class II Railroad Property

Hunterdon County, 1985 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alexandria Twp.	$ 105,034,316	95.21%	$ 110,318,576	....	$ 647,108	$ 110,965,684
Bethlehem Twp.	101,383,693	87.16	116,319,060	$ 4,920	400,830	116,724,810
Bloomsbury Boro.	21,981,500	91.64	23,986,796	1,814	372,887	24,361,497
Califon Boro.	29,424,560	82.08	35,848,635	....	653,544	36,502,179
Clinton Town	55,939,700	67.52	82,849,082	....	505,026	83,354,108
Clinton Twp.	409,161,685	75.28	543,519,773	2,285	4,560,234	548,082,292
Delaware Twp.	164,183,359	102.48	160,210,147	....	1,438,451	161,648,598
East Amwell Twp.	137,597,337	94.63	145,405,619	21,932	969,725	146,397,276
Flemington Boro.	85,785,000	50.57	169,636,148	724	1,539,200	171,176,072
Franklin Twp.	106,484,985	90.40	117,793,125	1,151	23,805,980	141,600,256
Frenchtown Boro.	38,951,690	96.44	40,389,558	....	690,923	41,080,481
Glen Gardner Boro.	19,291,936	88.64	21,764,370	327	213,363	21,978,060
Hampton Boro.	20,965,484	62.31	33,647,061	6,764	388,880	34,042,705
High Bridge Boro.	92,715,790	91.31	101,539,579	12,686	591,088	102,143,353
Holland Twp.	103,800,280	59.66	173,986,390	542	1,490,419	175,477,351
Kingwood Twp.	88,890,078	87.45	101,646,744	....	1,127,360	102,774,104
Lambertville City	57,652,860	50.71	113,691,303	9,191	901,501	114,601,995
Lebanon Boro.	40,177,982	106.82	37,612,790	108	842,955	38,455,853
Lebanon Twp.	167,387,448	85.80	195,090,266	77	959,418	196,049,761
Milford Boro.	38,866,741	86.78	44,787,671	1,779	214,797	45,004,247
Raritan Twp.	278,767,000	56.36	494,618,524	381	2,359,900	496,978,805
Readington Twp.	406,574,855	82.02	495,702,091	3,459	3,212,168	498,917,718
Stockton Boro.	17,404,775	96.17	18,097,926	....	187,097	18,285,023
Tewksbury Twp.	305,623,200	105.12	290,737,443	....	1,290,078	292,027,521
Union Twp.	132,325,823	91.10	145,253,373	1,791	786,222	146,041,386
West Amwell Twp.	96,401,410	103.45	93,186,477	....	850,118	94,036,595
Totals	$3,122,773,489	79.91%	$3,907,638,527	$69,931	$50,999,272	$3,958,707,730

*Exclusive of Class II Railroad Property

Mercer County, 1985 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
East Windsor Twp.	$ 295,647,900	45.60%	$ 648,350,658	....	$ 2,155,333	$ 650,505,991
Ewing Twp.	217,408,160	24.84	875,234,138	$ 143,299	3,990,310	879,367,747
Hamilton Twp.	1,149,776,800	58.78	1,956,068,050	199,066	27,890,938	1,984,158,064
Hightstown Boro.	43,134,300	40.91	105,437,057	....	1,786,109	107,223,166
Hopewell Boro.	57,940,850	82.95	69,850,332	9,168	1,491,703	71,351,203
Hopewell Twp.	513,332,300	90.74	565,717,765	2,255	3,259,777	568,979,797
Lawrence Twp.	453,122,500	41.24	1,098,745,150	2,596	2,674,316	1,101,422,062
Pennington Boro.	74,408,800	80.86	92,021,766	329	2,100,300	94,122,395
Princeton Boro.	401,598,100	78.00	514,869,359	64,931	6,311,151	521,245,441
Princeton Twp.	662,071,250	73.20	904,456,921	17,527	2,392,738	906,879,186
Trenton City	295,817,760	34.53	856,697,828	1,543,349	15,358,654	873,599,831
Washington Twp.	58,315,925	41.95	139,012,932	3,126	703,567	139,719,625
West Windsor Twp.	437,666,320	82.49	530,568,942	505,151	10,914,987	541,989,080
Totals	$4,660,240,965	55.78%	$8,357,042,898	$2,490,797	$81,029,913	$8,440,563,608

*Exclusive of Class II Railroad Property

Middlesex County, 1985 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Carteret Boro.	$ 341,597,900	64.77%	$ 527,401,420	$ 29,443	$ 2,640,243	$ 530,071,106
Cranbury Twp.	94,373,900	47.05	200,582,147	942	472,430	201,055,519
Dunellen Boro.	141,883,600	83.06	170,820,612	89,654	4,053,981	174,964,247
East Brunswick Twp.	1,405,580,000	98.37	1,428,870,591	520	16,246,000	1,445,117,111
Edison Twp.	2,641,043,700	85.49	3,089,301,322	640,783	22,641,175	3,112,583,280
Helmetta Boro.	30,677,300	105.25	29,147,078	....	172,370	29,319,448
Highland Park Boro.	193,634,200	58.78	329,421,912	3,770	1,414,021	330,839,703
Jamesburg Boro.	65,975,000	77.92	84,670,175	9,871	1,654,691	86,334,737
Metuchen Boro.	433,046,000	90.25	479,831,579	539,231	13,035,312	493,406,122
Middlesex Boro.	203,820,000	50.15	406,420,738	9,582	1,340,667	407,770,987
Milltown Boro.	233,621,200	97.05	240,722,514	6,224	623,916	241,352,654
Monroe Twp.	340,176,600	43.94	774,184,342	1,125	2,891,693	777,077,160
New Brunswick City	510,490,000	80.03	637,873,298	755,876	61,857,132	700,486,306
North Brunswick Twp. ...	955,552,600	94.90	1,006,904,742	262,008	5,804,407	1,012,971,157
Old Bridge Twp.	1,298,710,200	101.62	1,278,006,495	83,448	9,139,200	1,287,229,143
Perth Amboy City	323,100,100	39.87	810,383,998	610,311	3,757,319	814,751,628
Piscataway Twp.	801,065,700	54.02	1,482,905,776	12,208	18,169,339	1,501,087,323
Plainsboro Twp.	510,336,500	91.61	557,075,101	4,021	4,964,141	562,043,263
Sayreville Boro.	623,772,200	66.52	937,721,287	94,853	5,071,124	942,887,264
South Amboy City	172,835,700	94.77	182,373,852	1,835,574	1,702,978	185,912,404
South Brunswick Twp. ..	1,086,786,100	114.68	947,668,382	482,639	12,247,700	960,398,721
South Plainfield Boro. ...	588,879,500	66.87	880,633,318	328,418	5,921,470	886,883,206
South River Boro.	163,358,400	51.11	319,621,209	1,695	749,855	320,372,759
Spotswood Boro.	176,931,000	97.93	180,670,887	195,367	2,663,607	183,529,861
Woodbridge Twp.	1,281,104,400	44.92	2,851,968,833	2,905,287	12,006,822	2,866,880,942
Totals	$14,618,353,800	73.70%	$19,835,181,608	$8,902,850	$211,241,593	$20,055,326,051

*Exclusive of Class II Railroad Property.

Monmouth County, 1985 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Aberdeen Twp.	$ 354,282,300	77.43%	$ 457,551,724	$ 8,984	$ 2,060,693	$ 459,621,401
Allenhurst Boro.	41,209,200	72.36	56,950,249	2,100	337,112	57,289,461
Allentown Boro.	21,881,650	49.53	44,178,579	....	1,021,778	45,200,357
Asbury Park City	122,711,300	70.41	174,281,068	....	10,203,665	184,484,733
Atlantic Highlands Boro.	142,554,900	95.96	148,556,586	....	2,260,925	150,817,511
Avon By The Sea Boro.	81,496,750	79.69	102,269,733	....	343,068	102,612,801
Belmar Boro.	189,170,500	86.25	219,328,116	500	818,749	220,147,365
Bradley Beach Boro.	103,625,475	78.06	132,751,057	20,216	561,494	133,332,767
Brielle Boro.	233,344,600	95.85	243,447,679	421	666,056	244,114,156
Colts Neck Twp.	278,813,100	70.58	395,031,312	....	2,920,588	397,951,900
Deal Boro.	160,094,200	78.85	203,036,398	....	777,463	203,813,861
Eatontown Boro.	378,867,100	105.15	360,311,079	162	7,103,431	367,414,672
Englishtown Boro.	22,327,390	103.11	21,653,952	60	2,093,907	23,747,919
Fair Haven Boro.	143,449,900	60.88	235,627,300	....	379,258	236,006,558
Farmingdale Boro.	24,990,900	76.55	32,646,506	9,608	2,021,365	34,677,479
Freehold Boro.	178,547,668	74.22	240,565,438	14,715	10,293,174	250,873,327
Freehold Twp.	552,717,550	83.74	660,040,064	7,772	40,016,027	700,063,863
Hazlet Twp.	280,364,050	55.52	504,978,476	68	1,386;269	506,364,813
Highlands Boro.	128,417,700	86.62	148,254,098	....	469,117	148,723,215
Holmdel Twp.	749,890,305	85.66	875,426,459	....	18,110,411	893,536,870
Howell Twp.	620,071,500	85.40	726,079,040	4,828	6,477,019	732,560,887
Interlaken Boro.	39,103,800	77.62	50,378,511	....	196,194	50,574,705
Keansburg Boro.	108,755,480	75.20	144,621,622	....	502,323	145,123,945
Keyport Boro.	138,403,900	95.41	145,062,258	1,104	8,221,550	153,284,912
Little Silver Boro.	179,664,650	67.29	267,000,520	438	817,822	267,818,780
Loch Arbour Village	11,378,300	65.43	17,390,035	....	66,581	17,456,616
Long Branch City	596,985,625	91.22	654,445,982	194,715	7,939,534	662,580,231
Manalapan Twp.	648,696,400	90.93	713,401,958	26	3,867,243	717,269,227
Manasquan Boro.	248,446,100	88.14	261,878,943	7,160	1,044,471	262,930,574
Marlboro Twp.	628,997,226	78.80	798,219,830	....	7,429,586	805,649,416

Matawan Boro.	122,592,600	56.93	215,339,188	14,824	1,004,206	216,358,218
Middletown Twp.	2,106,330,300	91.56	2,299,399,629	1,033	15,936,721	2,315,336,383
Millstone Twp.	117,276,195	71.99	162,906,230	....	908,645	163,814,875
Monmouth Beach Boro.	134,809,900	68.32	197,321,282	....	285,716	197,606,998
Neptune Twp.	607,635,400	91.62	663,212,617	....	6,788,486	670,001,103
Neptune City Boro.	99,636,500	88.87	112,114,887	10,922	654,594	112,780,403
Ocean Twp.	752,411,700	90.68	829,743,824	....	4,219,493	833,963,317
Oceanport Boro.	192,856,130	82.16	234,731,171	5,159	783,252	235,519,582
Red Bank Boro.	344,518,400	94.31	365,304,210	110,462	14,448,486	379,863,158
Roosevelt Boro.	20,831,730	97.72	21,317,775	....	78,962	21,396,737
Rumson Boro.	378,680,000	79.74	474,893,404	....	1,422,793	476,316,197
Sea Bright Boro.	113,959,000	99.94	114,027,416	....	771,808	114,799,224
Sea Girt Boro.	185,495,700	74.23	249,893,170	176	572,699	250,466,045
Shrewsbury Boro.	135,641,700	82.73	163,957,089	....	2,052,923	166,010,012
Shrewsbury Twp.	12,346,000	213.86	5,772,936	....	49,091	5,822,027
South Belmar Boro.	37,283,300	77.72	47,971,307	....	307,745	48,279,052
Spring Lake Boro.	271,078,600	82.59	328,222,061	3,500	4,349,501	332,575,062
Spring Lake Hts. Boro.	229,554,640	109.81	209,047,118	1,418	778,767	209,827,303
Tinton Falls Boro.	279,540,550	90.78	307,931,868	....	1,672,860	309,604,728
Union Beach Boro.	89,096,650	74.03	120,352,087	12	506,444	120,858,543
Upper Freehold Twp.	79,940,106	74.66	107,072,202	....	4,283,896	111,356,098
Wall Twp.	712,509,500	90.20	789,921,840	....	5,775,428	795,697,268
West Long Branch Boro.	242,599,400	90.76	267,297,706	....	1,138,067	268,435,775
Totals	$14,674,886,500	84.62%	$17,343,115,591	$420,383	$209,196,456	$17,552,732,430

*Exclusive of Class II Railroad Property.

Morris County, 1985 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Boonton Town	$ 212,556,900	79.18%	$ 268,447,714	$ 47,965	$ 7,832,108	$ 276,327,787
Boonton Twp.	158,790,550	81.16	195,651,244	....	768,677	196,419,921
Butler Boro.	71,250,750	31.60	225,477,057	6,582	354,459	225,838,098
Chatham Boro.	317,497,556	71.27	445,485,556	81,757	844,371	446,411,684
Chatham Twp.	363,116,223	66.95	542,369,265	....	837,524	543,206,789
Chester Boro.	44,762,400	53.28	84,013,514	....	548,844	84,562,358
Chester Twp.	246,327,950	87.77	280,651,646	....	1,516,928	282,168,574
Denville Twp.	159,015,740	25.67	619,461,395	175,586	1,803,336	621,440,317
Dover Town	292,529,000	83.53	350,208,308	119,637	9,801,032	360,128,977
East Hanover Twp.	219,852,400	31.80	691,359,748	1,179	916,727	692,277,654
Florham Park Boro.	471,235,108	58.58	804,430,024	....	2,936,529	807,366,553
Hanover Twp.	853,687,800	85.15	1,002,569,348	13,867	44,499,356	1,047,082,571
Harding Twp.	124,606,040	29.07	428,641,348	....	631,158	429,272,506
Jefferson Twp.	219,048,520	41.90	522,788,831	63	2,163,058	524,951,952
Kinnelon Boro.	151,361,318	35.31	428,664,169	44	723,481	429,387,694
Lincoln Park Boro.	241,060,500	81.85	294,514,966	2,177	758,954	295,276,097
Madison Boro.	790,689,900	104.92	753,612,181	92,369	38,335,518	792,040,068
Mendham Boro.	148,336,400	49.34	300,641,265	....	1,383,724	302,024,989
Mendham Twp.	153,835,100	42.79	359,511,802	....	763,952	360,275,754
Mine Hill Twp.	62,581,400	63.37	98,755,563	....	470,695	99,226,258

Montville Twp.	807,778,758	93.94	859,887,969	1,941	3,579,926	863,469,836
Morris Twp.	1,111,684,800	79.03	1,406,661,774	3,147	18,760,616	1,425,425,537
Morris Plains Boro.	383,493,566	89.10	430,408,043	8,356	3,343,960	433,760,359
Morristown Town	337,119,060	45.22	745,508,757	190,386	17,761,899	763,461,042
Mountain Lakes Boro. ...	189,159,400	78.48	241,028,797	9,778	2,172,661	243,211,236
Mount Arlington Boro. ..	57,332,000	52.50	109,203,810	239	320,028	109,524,077
Mount Olive Twp.	482,855,650	81.82	590,143,791	182	3,688,317	593,832,290
Netcong Boro.	41,894,750	47.40	88,385,549	34,857	2,922,547	91,342,953
Parsippany Tr. Hills Twp. ..	1,972,002,840	86.58	2,277,665,558	3,758	12,198,144	2,289,867,460
Passaic Twp.	90,956,500	25.32	359,227,883	3,372	1,573,556	360,804,811
Pequannock Twp.	161,726,800	32.80	493,069,512	125	641,649	493,711,286
Randolph Twp.	645,278,276	85.79	752,160,247	7,288	4,960,878	757,128,413
Riverdale Boro.	58,386,700	48.92	119,351,390	3,260	5,285,445	124,640,095
Rockaway Boro.	98,720,400	42.27	233,547,197	3,959	694,895	234,246,051
Rockaway Twp.	904,946,900	99.61	908,490,011	79	4,194,292	912,684,382
Roxbury Twp.	592,321,200	81.38	727,846,154	95,618	27,509,372	755,451,144
Victory Gardens Boro. ..	13,611,500	67.16	20,267,272	....	49,852	20,317,124
Washington Twp.	443,748,600	77.73	570,884,601	....	2,725,284	573,609,885
Wharton Boro.	137,399,800	75.55	181,866,049	....	755,696	182,621,745
Totals	$13,832,559,055	69.82%	$19,812,859,308	$907,571	$231,029,448	$20,044,796,327

*Exclusive of Class II Railroad Property

Ocean County, 1985 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Barnegat Twp.	$ 121,298,368	62.71%	$ 193,427,472	....	$ 3,882,008	$ 197,309,480
Barnegat Light Boro.	125,990,700	75.79	166,236,575	....	196,314	166,432,889
Bay Head Boro.	95,878,850	47.25	202,918,201	$412,763	343,232	203,674,196
Beach Haven Boro.	250,537,226	83.04	301,706,679	....	2,030,910	303,737,589
Beachwood Boro.	107,332,800	67.19	159,744,903	....	510,861	160,255,764
Berkeley Twp.	756,659,400	80.67	938,122,171	....	7,111,532	945,233,703
Brick Twp.	1,487,758,060	76.90	1,934,665,865	....	13,877,442	1,948,543,307
Dover Twp.	2,426,518,550	91.42	2,654,253,500	6,050	27,416,033	2,681,675,583
Eagleswood Twp.	29,661,260	71.83	41,293,693	....	267,353	41,561,046
Harvey Cedars Boro.	152,668,930	78.95	193,374,199	....	726,869	194,101,068
Island Heights Boro.	57,364,100	108.32	52,957,995	....	291,633	53,249,628
Jackson Twp.	351,801,485	58.40	602,399,803	....	4,201,079	606,600,882
Lacey Twp.	457,101,950	78.46	582,592,340	....	6,304,737	588,897,077
Lakehurst Boro.	22,293,400	66.27	33,640,260	422	1,985,241	35,625,923
Lakewood Twp.	507,756,300	60.18	843,729,312	6,183	10,065,572	853,803,067

Lavallette Boro.	365,063,100	103.76	351,834,136	....	2,875,734	354,709,870
Little Egg Harbor Twp. ...	306,389,600	90.06	342,426,827	....	10,485,076	352,911,903
Long Beach Twp.	484,443,100	41.84	1,157,846,797	....	1,845,768	1,159,692,565
Manchester Twp.	516,980,660	60.47	854,937,424	222	5,990,170	860,927,816
Mantoloking Boro.	232,105,100	112.61	206,114,111	....	370,456	206,484,567
Ocean Twp.	178,693,525	106.31	168,087,221	....	1,121,440	169,208,661
Ocean Gate Boro.	36,421,658	81.01	44,959,459	....	214,434	45,173,893
Pine Beach Boro.	56,727,700	100.25	56,586,234	....	161,052	56,747,286
Plumsted Twp.	57,187,300	64.25	89,007,471	....	2,077,780	91,085,251
Point Pleasant Boro.	508,556,800	81.47	624,225,850	....	5,081,969	629,307,819
Pt. Pleasant Beach Boro.	306,144,300	92.51	330,931,034	1,081	774,078	331,706,193
Seaside Heights Boro.	103,218,550	54.22	190,369,882	....	371,834	190,741,716
Seaside Park Boro.	131,728,160	60.59	217,409,077	....	386,993	217,796,070
Ship Bottom Boro.	173,298,834	84.72	204,554,809	....	503,919	205,058,728
South Toms River Boro.	31,319,800	62.71	49,943,869	....	278,460	50,222,329
Stafford Twp.	555,698,950	97.49	570,006,103	....	11,559,345	581,565,448
Surf City Boro.	237,695,267	87.93	270,323,286	....	2,612,776	272,936,064
Tuckerton Boro.	54,658,150	71.87	76,051,412	....	3,592,061	79,643,493
Totals	$11,290,951,723	76.77%	$14,706,677,972	$428,721	$129,514,181	$14,836,620,874

*Exclusive of Class II Railroad Property

Passaic County, 1985 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bloomingdale Boro.	$ 106,374,100	48.07%	$ 221,289,994	$ 620	$ 537,499	$ 221,828,113
Clifton City	1,156,653,600	41.24	2,804,688,652	120,940	7,113,500	2,811,923,092
Haledon Boro.	52,466,300	30.05	174,596,672	....	3,152,520	177,749,192
Hawthorne Boro.	239,802,300	35.80	669,838,827	32,756	915,183	670,786,766
Little Falls Twp.	130,922,206	30.75	425,763,272	3,910	2,179,519	427,946,701
North Haledon Boro.	68,699,600	24.26	283,180,544	....	216,067	283,396,611
Passaic City	256,961,400	43.75	587,340,343	147,239	13,441,612	600,929,194
Paterson City	596,709,720	44.59	1,338,214,218	734,894	14,099,671	1,353,048,783
Pompton Lakes Boro. ...	106,451,190	31.59	336,977,493	294	793,074	337,770,861
Prospect Park Boro.	32,256,900	34.32	93,988,636	....	215,978	94,204,614
Ringwood Boro.	131,877,800	29.57	445,985,120	....	911,779	446,896,899
Totowa Boro.	538,613,800	88.12	611,227,644	1,173	2,694,938	613,923,755
Wanaque Boro.	84,715,700	31.42	269,623,488	....	547,600	270,171,088
Wayne Twp.	1,146,132,200	49.73	2,304,709,833	904	9,992,754	2,314,703,491
West Milford Twp.	290,566,500	37.28	779,416,577	....	3,934,258	783,350,835
West Paterson Boro.	338,956,800	82.05	413,110,055	....	1,130,452	414,240,507
Totals	$5,278,160,116	44.88%	$11,759,951,368	$1,042,732	$61,876,404	$11,822,870,504

*Exclusive of Class II Railroad Property.

Salem County, 1985 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alloway Twp.	$ 57,429,100	98.51%	$ 58,297,736	....	$ 777,794	$ 59,075,530
Carneys Point Twp.	71,303,370	51.62	138,131,286	$19,700	803,297	138,954,283
Elmer Boro	14,030,800	54.49	25,749,312	11,356	732,460	26,493,128
Elsinboro Twp.	23,277,400	81.59	28,529,722	....	217,154	28,746,876
Lower Alloway Creek Twp.	39,642,415	47.59	83,299,884	....	742,072	84,041,956
Mannington Twp	49,850,100	100.63	49,538,011	....	1,063,778	50,601,789
Oldmans Twp.	27,450,500	51.33	53,478,473	1,497	333,300	53,813,270
Penns Grove Boro	36,794,250	78.24	47,027,416	113	1,967,690	48,995,219
Pennsville Twp.	181,342,900	51.88	349,542,984	4,456	2,292,173	351,839,613
Pilesgrove Twp.	43,739,700	51.68	84,635,642	622	786,910	85,423,174
Pittsgrove Twp.	85,565,200	72.45	118,102,415	....	1,236,583	119,338,998
Quinton Twp.	53,202,250	111.92	47,535,963	....	4,298,177	51,834,140
Salem City	48,401,950	70.71	68,451,351	20,329	2,891,617	71,363,297
Upper Pittsgrove Twp. ...	40,894,900	63.57	64,330,502	....	944,998	65,275,500
Woodstown Boro	51,896,100	90.01	57,655,927	1,554	1,517,254	59,174,735
Totals	$824,820,935	64.73%	$1,274,306,624	$59,627	$20,605,257	$1,294,971,508

*Exclusive of Class II Railroad Property.

Somerset County, 1985 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bedminster Twp.	$ 185,058,740	51.51%	$ 359,267,599	....	$ 5,665,936	$ 364,933,535
Bernards Twp.	914,175,700	89.71	1,019,034,333	$ 2,974	8,097,447	1,027,134,754
Bernardsville Boro.	404,018,075	74.17	544,718,990	118,390	7,193,869	552,031,249
Bound Brook Boro.	145,185,260	58.38	248,690,065	118,176	6,501,201	255,309,442
Branchburg Twp.	244,318,950	56.69	430,973,629	2,683	1,944,210	432,920,522
Bridgewater Twp.	582,507,719	39.01	1,493,226,657	47,726	3,968,598	1,497,242,981
Far Hills Boro.	32,484,300	43.75	74,249,829	9,036	196,014	74,454,879
Franklin Twp.	937,522,500	78.41	1,195,667,007	....	12,257,253	1,207,924,260
Green Brook Twp.	178,619,150	84.18	212,187,158	....	448,263	212,635,421
Hillsborough Twp.	771,195,500	91.45	843,297,430	3,697	9,432,086	852,733,213
Manville Boro.	264,578,280	89.15	296,778,777	194,612	747,344	297,720,733
Millstone Boro.	14,108,300	85.61	16,479,734	....	66,699	16,546,433
Montgomery Twp.	262,103,160	58.78	445,905,342	35,573	2,088,186	448,029,101
North Plainfield Boro. ...	271,409,300	60.22	450,696,280	....	1,253,201	451,949,481
Peapack Gladstone Boro.	181,318,750	57.78	313,808,844	5,178	683,495	314,497,517
Raritan Boro.	163,713,245	60.55	270,376,953	162,444	1,109,768	271,649,165
Rocky Hill Boro.	28,036,650	83.69	33,500,597	....	65,134	33,565,731
Somerville Boro.	162,466,400	47.16	344,500,424	71,093	6,136,138	350,707,655
So. Bound Brook Boro. .	69,790,500	73.41	95,069,473	1,354	866,363	95,937,190
Warren Twp.	526,008,200	63.08	833,134,569	....	2,099,446	835,234,015
Watchung Boro.	351,847,450	82.53	426,326,730	....	1,544,967	427,871,697
Totals	$6,690,466,129	68.64%	$9,747,890,420	$772,936	$72,365,618	$9,821,028,974

*Exclusive of Class II Railroad Property.

Sussex County, 1985 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Andover Boro.	$ 12,833,330	66.43%	$ 19,318,576	$ 837	$ 211,066	$ 19,530,479
Andover Twp.	139,302,440	88.69	157,066,682	226	529,840	157,596,748
Branchville Boro.	32,577,400	79.81	40,818,694	....	128,800	40,947,494
Byram Twp.	267,057,050	109.11	244,759,463	....	1,119,849	245,879,312
Frankford Twp.	130,742,152	80.22	162,979,496	....	1,243,728	164,223,224
Franklin Boro.	35,223,000	37.95	92,814,229	1,659	649,501	93,465,389
Fredon Twp.	83,768,635	95.71	87,523,388	....	172,166	87,695,554
Green Twp.	66,742,493	89.62	74,472,766	10	343,802	74,816,578
Hamburg Boro.	34,013,475	72.35	47,012,405	....	138,464	47,150,869
Hampton Twp.	109,606,922	83.68	130,983,415	....	665,869	131,649,284
Hardyston Twp.	144,437,500	90.74	159,177,320	143	902,608	160,080,071
Hopatcong Boro.	259,847,380	59.80	434,527,391	....	1,260,014	435,787,405
Lafayette Twp.	66,056,150	91.95	71,839,206	....	460,095	72,299,301
Montague Twp.	77,281,078	88.75	87,077,271	....	1,100,793	88,178,064
Newton Town	141,990,870	91.32	155,487,155	....	3,051,788	158,538,943
Ogdensburg Boro.	40,923,425	56.96	71,845,901	238	82,864	71,929,003
Sandyston Twp.	30,014,600	52.43	57,246,996	....	219,211	57,466,207
Sparta Twp.	241,570,825	41.34	584,351,294	1,423	1,041,323	585,3[illegible],040
Stanhope Boro.	86,349,750	83.71	103,153,446	....	585,438	103,738,884
Stillwater Twp.	94,926,500	84.47	112,378,951	....	462,757	112,841,708
Sussex Boro.	22,754,825	62.19	36,588,881	....	1,928,632	38,517,513
Vernon Twp.	574,113,268	90.47	634,589,663	838	6,826,654	641,417,155
Walpack Twp.	471,600	44.13	1,068,661	....	50,772	1,119,433
Wantage Twp.	196,487,190	89.67	219,122,549	....	20,022,185	239,144,734
Totals	$2,889,091,658	76.31%	$3,786,203,799	$5,374	$43,198,219	$3,829,407,392

*Exclusive of Class II/Railroad Property.

Union County, 1985 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Berkeley Heights Twp. ..	$ 725,222,425	82.50%	$ 879,057,485	....	$ 2,080,820	$ 881,138,306
Clark Twp.	681,996,460	98.16	694,780,420	$ 4,064	1,712,299	696,496,783
Cranford Twp.	441,577,200	46.65	946,574,920	362,949	4,242,422	951,180,291
Elizabeth City	920,298,500	60.36	1,524,682,737	9,699,405	20,352,500	1,554,734,642
Fanwood Boro.	220,746,452	82.65	267,085,846	8,681	746,400	267,840,927
Garwood Boro.	176,381,300	107.80	163,619,017	16,037	456,383	164,091,437
Hillside Twp.	307,417,200	61.78	497,599,871	79,597	999,294	498,678,762
Kenilworth Boro.	199,178,400	51.96	383,330,254	37,543	478,523	383,846,320
Linden City	1,125,855,200	57.76	1,949,195,291	770,016	7,652,700	1,957,618,007
Mountainside Boro.	468,697,400	98.49	475,883,237	....	1,572,100	477,455,337
New Providence Boro. ..	688,559,950	108.63	633,858,004	1,576	12,208,311	646,067,891
Plainfield City	383,971,325	52.62	729,706,053	299,639	13,414,219	743,419,911
Rahway City	352,500,100	51.15	689,149,756	682,547	8,568,800	698,401,103
Roselle Boro.	260,189,500	63.44	410,134,773	28,591	6,383,010	416,546,374
Roselle Park Boro.	294,857,400	90.08	327,328,375	45,549	1,041,980	328,415,904
Scotch Plains Twp.	814,934,300	92.93	876,933,498	....	2,734,106	879,667,604
Springfield Twp.	358,641,800	50.98	703,495,096	757	2,648,121	706,143,974
Summit City	1,077,695,200	80.65	1,336,261,872	314,213	10,953,514	1,347,529,599
Union Twp.	972,833,400	49.77	1,954,658,228	32,614	17,415,657	1,972,106,499
Westfield Town	1,161,338,800	84.47	1,374,853,557	3,077	11,668,162	1,386,524,796
Winfield Twp.	1,391,700	28.79	4,833,970	....	12,077	4,846,047
Totals	$11,634,284,012	69.16%	$16,823,022,260	$12,586,856	$127,141,398	$16,962,750,513

*Exclusive of Class II Railroad Property

Warren County, 1985 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allamuchy Twp.	$ 72,408,060	55.51%	$ 130,441,452	$ 1,267	$ 857,700	$ 131,300,419
Alpha Boro.	45,209,570	83.61	54,071,955	262	194,087	54,266,314
Belvidere Town	44,376,659	71.84	61,771,519	10,161	2,012,843	63,794,523
Blairstown Twp.	108,153,119	61.34	176,317,442	....	111,825	176,429,267
Franklin Twp.	55,533,560	85.06	65,287,515	166	1,099,059	66,386,740
Frelinghuysen Twp.	37,294,420	69.78	53,445,715	....	351,162	53,796,877
Greenwich Twp.	30,266,700	57.49	52,646,895	1,060	258,683	52,906,638
Hackettstown Town	210,572,825	90.18	233,502,800	476	4,098,853	237,602,129
Hardwick Twp.	35,377,405	86.93	40,696,428	....	292,699	40,989,127
Harmony Twp.	50,293,522	62.21	80,844,755	4,597	348,143	81,197,495
Hope Twp.	36,163,460	61.97	58,356,672	....	816,639	59,205,311
Independence Twp.	58,437,781	62.07	94,148,189	785	617,496	94,766,470
Knowlton Twp.	56,430,725	91.84	61,444,605	262	741,153	62,186,020
Liberty Twp.	32,464,506	59.20	54,838,696	152	177,572	55,016,420
Lopatcong Twp.	114,980,629	79.71	144,248,688	4,202	926,545	145,179,435
Mansfield Twp.	85,819,307	59.12	145,161,209	774	918,952	146,080,935
Oxford Twp.	23,913,255	70.70	33,823,557	....	278,171	34,101,728
Pahaquarry Twp.	67,950	13.33	509,752	....	13,284	523,036
Phillipsburg Town	208,387,910	79.38	262,519,413	360,451	3,952,940	266,832,804
Pohatcong Twp.	62,539,549	65.76	95,102,720	3,461	595,712	95,701,893
Washington Boro.	97,857,058	69.82	140,156,199	36,465	3,106,702	143,298,366
Washington Twp.	114,655,420	88.51	129,539,510	465	1,232,907	130,772,882
White Twp.	100,731,760	66.00	152,623,879	3,673	496,189	153,123,741
Totals	$1,681,955,142	72.45%	$2,321,531,575	$428,679	$23,496,316	$2,345,458,570

*Exclusive of Class II Railroad Property

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